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FROM

COMMITTEES:

ELEVEN VOLUMES.

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Session

31 *January* —— 29 *July* 1856.

VOL. IX.

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REPORTS

FROM

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SEVEN VOLUMES.

—VOL.—

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REPORTS FROM COMMITTEES:

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ELEVEN VOLUMES:—CONTENTS OF THE

THIRD VOLUME.

N. B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the foot of each* Report; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

CIVIL SERVICE SUPERANNUATION:

337. REPORT from the Select Committee on CIVIL SERVICE SUPERANNUATION; together with the PROCEEDINGS of the COMMITTEE, MINUTES of EVIDENCE, APPENDIX, and INDEX - - p. 1

CIVIL SERVICE SUPERANNUATION:

REPORT - - - - - - - - - - - p. 3
PROCEEDINGS - - - - - - - - - 4
MINUTES OF EVIDENCE - - - - - - - 15
APPENDIX - - - - - - - - - - 349
INDEX - - - - - - - - - - - 497

REPORT

FROM THE

SELECT COMMITTEE

ON

CIVIL SERVICE SUPERANNUATION;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

APPENDIX AND INDEX.

Ordered, by The House of Commons, *to be Printed,*
7 *July* 1856.

Martis, 19° die Februarii, 1856.

Ordered, That a Select Committee be appointed to consider the existing Regulations respecting the Grant of Superannuation Allowances to Persons who have held Civil Offices in Her Majesty's Service.

Committee nominated of—

The Chancellor of the Exchequer.
Sir Francis Baring.
Lord Stanley.
Mr. Gladstone.
Sir Henry Willoughby.
Mr. Roebuck.
Mr. Henley.
Sir Stafford Northcote.
Viscount Monck.
Mr. Macartney.
Mr. Rich.
Mr. Robert Palmer.
Mr. Vincent Scully.
Mr. Seymour Fitzgerald.
Mr. Osman Ricardo.

Ordered, That the Committee have power to send for Persons, Papers, and Records.

Ordered, That Five be the Quorum of the Committee.

Ordered, That the Civil Service Superannuation Bill be referred to the Committee.

Lunæ, 7° die Julii, 1856.

Ordered, That the Committee have power to Report the Minutes of Evidence taken before them, to The House.

REPORT - - - - - - - - - - - - - p. iii
PROCEEDINGS OF THE COMMITTEE - - - - - - - p. iv
MINUTES OF EVIDENCE - - - - - - - - - - p. 1
APPENDIX - - - - - - - - - - - - - p. 333
INDEX - - - - - - - - - - - - - - p. 477

REPORT.

THE CHANCELLOR OF THE EXCHEQUER reported from the SELECT COMMITTEE appointed to consider the existing Regulations respecting the Grant of SUPERANNUATION ALLOWANCES to Persons who have held CIVIL OFFICES in Her Majesty's Service, and to whom also was referred "The Civil Service Superannuation Bill":—

THAT they had considered the matters to them referred, and had taken Evidence thereupon, which they had directed him to report to The House; and,

That they had gone through the Bill, and made Amendments thereunto.

7 *July* 1856.

PROCEEDINGS OF THE COMMITTEE.

Lunæ, 25° die Februarii, 1856.

MEMBERS PRESENT:

Mr. Chancellor of the Exchequer (Sir G. C. Lewis).	Mr. Fitzgerald.
Mr. Roebuck.	Mr. Rich.
Sir Stafford Northcote.	Lord Stanley.
Sir H. Willoughby.	Mr. Macartney.
Viscount Monck.	Mr. Osman Ricardo.

The CHANCELLOR of the EXCHEQUER, was called to the Chair.

The Petition of certain Civil Servants of the Crown referred to the Committee, was read.

The Committee deliberated.

Ordered, That there be laid before this Committee, the Treasury Minutes relating to general the arrangements adopted since the year 1802, in reference to Civil Service Superannuation.

A Return of the existing arrangements for the grant of allowances on retirement from the different branches of the Civil Service, showing how far deductions from salaries are made in consideration thereof.

[Adjourned to Monday next, at One o'clock.

Veneris, 29° die Februarii, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Sir Stafford Northcote.	Mr. Ricardo.
Lord Stanley.	Mr. Rich.
Viscount Monck.	Sir Henry Willoughby.
Mr. Macartney.	Mr. R. Palmer.
Mr. Fitzgerald.	Mr. Henley.

The Committee examined Sir *Charles Trevelyan*.

[Adjourned to Tuesday, at Twelve o'clock.

Martis, 4° die Martii, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Mr. Macartney.	Mr. Roebuck.
Viscount Monck.	Mr. Henley.
Lord Stanley.	Sir Henry Willoughby.
Sir Francis Baring.	Sir Stafford Northcote.
Mr. Osman Ricardo.	Mr. Palmer.
Mr. Fitzgerald.	Mr. Gladstone.

The Committee examined Sir *C. Trevelyan*.

[Adjourned to Friday, at Twelve o'clock.

Veneris, 7° die Martii, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Sir Francis Baring.	Mr. Fitzgerald.
Mr. Roebuck.	Viscount Monck.
Sir Stafford Northcote.	Lord Stanley.
Sir Henry Willoughby.	Mr. Ricardo.
Mr. Rich.	Mr. Henley.
Mr. Palmer.	

The Committee examined Sir *Charles Trevelyan* and Mr. *Bromley.*

[Adjourned to Tuesday, at Twelve o'clock.

Martis, 11° *die Martii,* 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Viscount Monck.	Mr. Henley.
Mr. Fitzgerald.	Sir Henry Willoughby.
Sir F. Baring.	Sir Stafford Northcote.
Mr. Rich.	Mr. Palmer.
Lord Stanley.	Mr. Ricardo.

The Committee examined Mr. *Bromley,* and the Right Hon. *W. G. Hayter,* Secretary to the Treasury.

[Adjourned to Friday, at One o'clock.

Veneris, 14° *die Martii,* 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Mr. Rich.	Sir Stafford Northcote.
Sir Francis Baring.	Mr. Ricardo.
Mr. Palmer.	Mr. Henley.
Sir Henry Willoughby.	Mr. Roebuck.
Lord Stanley.	

Mr. *Stephenson* examined.

Sir *Charles Trevelyan* further examined.

Mr. *Willis* examined.

Ordered, That there be laid before the Committee "a Digest of the Return of the 12th July 1833 (No. 514), of the Establishments of the Public Departments in 1821 and 1832 respectively, showing, in distinct Columns, the reduction or increase of Salary per head in all the particulars vested in this Return, except where absolute reduction has taken place; stating also, in separate Columns, the Number of Persons in each case so affected, also the Total Number of Persons in each Department whose Salaries have been raised or reduced, and the Total Amount of reduction and of increase.

"In this Digest, also, the Political Offices must be kept entirely distinct from the (so called) Civil.

"Returns of the Aggregate Number of Civil Servants in each Department subject to the Superannuation abatements who have been Pensioned, and to whom Gratuities have been granted upon their retirement from Office, during the Five years ending the 31st day of December 1855.

"Of the Numbers who have died during the same period not having quitted the Service.

"And, of the Numbers who have voluntarily quitted the Service during the same period for other pursuits, distinguishing those who had so retired under a Service of Ten years, and above that period."

[Adjourned till Tuesday, 1st April, at One o'clock.

Martis, 1° *die Aprilis*, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER in the Chair.

Sir Francis Baring.	Sir Henry Willoughby.
Mr. Macartney.	Mr. Henley.
Mr. Rich.	Mr. Fitzgerald.
Sir Stafford Northcote.	Mr. Ricardo.

The Committee examined Dr. *Farr*.

[Adjourned to Friday, at Twelve o'clock.

Veneris, 4° *die Aprilis*, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Viscount Monck.	Mr. Henley.
Sir Francis Baring.	Mr. Roebuck.
Mr. Macartney.	Lord Stanley.
Sir Stafford Northcote.	Mr. Ricardo.
Mr. Palmer.	Mr. Rich.
Sir Henry Willoughby.	Mr. Vincent Scully.

The Committee examined Dr. *Farr* and Mr. *Hamel*, Solicitor to the Board of Customs.

[Adjourned to Tuesday, at Twelve o'clock.

Martis, 8° *die Aprilis*, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Viscount Monck.	Sir Henry Willoughby.
Sir Francis Baring.	Mr. Roebuck.
Mr. Fitzgerald.	Lord Stanley.
Mr. Macartney.	Mr. Rich.
Sir Stafford Northcote.	

The Committee examined Mr. *Hamel*, Mr. *James Spence*, Dr. *Farr*, and Mr. *H. Hutchins*.

[Adjourned to Friday, at Twelve o'clock.

Veneris, 11° *die Aprilis*, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER in the Chair.

Viscount Monck.	Sir H. Willoughby.
Sir F. Baring.	Mr. Henley.
Mr. Fitzgerald.	Mr. Roebuck.
Mr. Macartney.	Mr. Ricardo.
Mr. Scully.	Mr. Rich.
Mr. Palmer.	

The Committee examined Messrs. *E. Stephenson* and *J. Crowder*, Mr. *Triscott*, Mr. *De Blois Bliss*, Mr. *Allen* and Mr. *Stephenson*, of the Treasury.

[Adjourned to Friday next, at One o'clock.

Veneris, 18° *die Aprilis*, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Mr. Fitzgerald.	Mr. Roebuck.
Sir F. Baring.	Sir Henry Willoughby.
Viscount Monck.	Mr. Palmer.
Sir Stafford Northcote.	Mr. Rich.
Mr. Gladstone.	

The Committee examined Sir *James Graham*, Sir *Francis Baring*, Mr. *Lumley*, Mr. *Hobson* and Mr. *Edmonds*, of the Legal and General Insurance Office.

[Adjourned to Friday, at One o'clock.

Veneris, 25° *die Aprilis*, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Viscount Monck.	Mr. Palmer.
Sir Francis Baring.	Sir Stafford Northcote.
Mr. Macartney.	Sir Henry Willoughby.
Mr. Fitzgerald.	Mr. Henley.
Mr. Ricardo.	Mr. Rich.

The Committee examined Mr. *Ansell*, of the Atlas Insurance Office, Mr. *Hardy*, of the London Insurance Office, and Mr. *Tilley*.

[Adjourned to Friday next, at One o'clock.

Mercurii, 7° *die Maii*, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Viscount Monck.	Mr. Roebuck.
Sir Francis Baring.	Mr. Fitzgerald.
Mr. Macartney.	Mr. Ricardo.
Mr. R. Palmer.	Mr. Rich.
Sir Stafford Northcote.	Lord Stanley.
Sir Henry Willoughby.	Mr. Gladstone.

The Committee deliberated.

The following Resolutions (Sir *F. Baring*), were proposed, and read 1°:

" 1. That before coming to any decision, this Committee should ascertain, as far as possible, whether the deductions made from the salaries of the civil servants are more than adequate payment for the advantages received by them in the shape of retired allowances.

" 2. That in order to ascertain this point, the Chancellor of the Exchequer be requested to cause two impartial actuaries to be selected, who, together with the Controller of the National Debt Office, should examine and report ' whether the deductions taken under s. 10 of the Act of 1834, are adequate to meet the charge to which the public is liable under the Act,' and who may have power to submit any observations connected with this point which they may wish to make.

" 3. That the whole evidence taken before the Committee should be laid before the three gentlemen thus named, and the Chancellor of the Exchequer be requested to give directions that they be furnished with any further information from the public offices that they may desire."

Motion made (Mr. *Gladstone*), "That the further consideration of the Resolutions be postponed":—Question put, and agreed to.

Motion made, and question proposed (Mr. *Macartney*), "That the Committee having taken sufficient Evidence for the purpose of this inquiry," Question put, Committee divided:

Ayes.	Noes.
Mr. Roebuck.	Mr. Rich.
Lord Stanley.	Mr. Palmer.
Mr. Fitzgerald.	Sir S. Northcote.
Mr. Macartney.	Sir Henry Willoughby.
	Mr. Gladstone.
	Viscount Monck.
	Sir F. Baring.
	Mr. Ricardo.

[Adjourned to Tuesday, 20 May, at One o'Clock.

Martis, 20° *die Maii*, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Sir Henry Willoughby.	Sir F. Baring.
Mr. Henley.	Mr. Palmer.
Mr. Roebuck.	Mr. Fitzgerald.
Viscount Monck.	Mr. Macartney.

The Committee deliberated.

It was determined to take the opinion of two eminent actuaries upon the evidence; and the Chairman was instructed to lay before Mr. Ansell and Mr. Morgan, the Minutes of Evidence and Papers, accompanied with an instruction to those gentlemen to direct their attention to the following points.

" Whether the system of superannuation pensions and deductions from salaries established by the Act of 1834 is founded on principles of *fairness and equity*, in a pecuniary point of view, with respect to civil servants whose salaries are liable to deductions?

" Or whether the deductions taken under this Act are more than adequate to meet the charge under the Act for this class of civil servants?"

[Adjourned to Wednesday 18th June, at One o'clock.

Mercurii, 18° *die Junii*, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Mr. Palmer.	Mr. Rich.
Sir Stafford Northcote.	Sir H. Willoughby.
Sir F. Baring.	Viscount Monck.
Mr. Fitzgerald.	Mr. Roebuck.
Mr. Macartney.	Mr. Ricardo.

The

The Chancellor of the Exchequer laid before the Committee a Letter which he had received from Mr. Ansell and Mr. Morgan, the Actuaries, to whom, at the desire of the Committee, he had referred the Evidence taken by the Committee. The Letter was read, and ordered to be printed. *Vide* Appendix.

[Adjourned to Wednesday, 25th June, at Twelve o'clock.

Mercurii, 25° die Junii, 1856.

MEMBERS PRESENT:

The CHANCELLOR of the EXCHEQUER, in the Chair.

Mr. Palmer.	Mr. Fitzgerald.
Sir Stafford Northcote.	Mr. Macartney.
Sir Henry Willoughby.	Viscount Monck.
Mr. Roebuck.	Mr. Rich.
Lord Stanley.	Mr. Ricardo.
Sir Francis Baring.	

The following Resolutions (Sir *F. Baring*) were brought up, and read 1°:

"1. THAT previous to the passing of the 4 & 5 Will. 4, c. 24, the course of legislation with respect to Superannuation Allowances was marked by much fluctuation, and the condition of the Civil Servants in consequence uncertain and unsatisfactory.

"2. That, subsequent to the passing of that Act, by which the system of deductions was introduced, the course of Parliament has become steady, and the Civil Servant has been relieved from the anxiety and doubt attendant on constant changes; and it is to be feared that a repeal of the Act relating to the deduction, and a recurrence to the former system, will be attended with the evils and the insecurity which before prevailed.

"3. That it has been alleged that the deductions greatly exceed the charge to which the public is liable in respect of the retired allowances to those who pay those deductions; and that a belief in the truth of this allegation has largely contributed to impress the Civil Service and the public in general with a conviction of the injustice of the law.

"4. That the Evidence and calculations submitted to the Committee have been laid before two eminent Actuaries, who have reported that their data were insufficient to enable them to form a fair judgment on this important point, and who specify the information that they require; and that the Committee, therefore, at the present have no means of giving to The House any opinion on one of the grievances most enforced by the Civil Servants.

"5. That the Bill referred to the Committee contains many provisions affecting the Superannuation Act 4 & 5 Will. 4, c. 24, in principle as well as in details; and that no adequate inquiry, if any, has been made as to the effect of these alterations.

"6. That in the absence of sufficient information on important points connected with the grievances of the Civil Servants and the provision of the Bill, the Committee do not consider they should perform the duty entrusted to them by The House, if they were to close their inquiry, and proceed to a decision."

Question, That the Resolutions be now read 2°, put, and negatived.

The following resolutions (Sir *H. Willoughby*) were brought up, read 1°, and negatived:

"1. That all deductions from the salaries of the civil servants on account of superannuations be abolished.

"2. That the salary, without deduction (except income tax), taken together with the prospective superannuation in the proposed Bill, shall constitute the remuneration of the civil servant.

"3. That, adopting the principle of remuneration stated in the second Resolution, the salary of all appointments hereafter to be made in the Civil Service shall be revised according as the amount of such salary shall be judged to be too high or too low, duly considering the service to be performed, and the amount of deductions (if any) which have been paid.

"4. That the maximum of superannuation, as it exists under the Act of 1834, be not increased; but that the details of the scale be modified, in order to ensure the efficient working of the system of superannuation.

"5. That the civil servants having entered previous to August 1829, be exempted from the operation of the proposed Bill."

The following resolutions (Sir *S. Northcote*) were brought up, read 1°, and negatived:

"1. That the salaries of civil servants should be so arranged as to afford, without reference to superannuation allowances, a fair remuneration for the work demanded of them.

"2. That such salaries should be paid in full, without any deduction, exeept for income tax.

"3. That, with a view to the interests of the public, the Government should have the power (but subject to due regulations) of granting retired allowances to persons who may, from age, infirmity, or other causes, have become inefficient, or whose removal from office may be desired for the purpose of effecting improvements in the organization of the departments to which they belong.

"4. That, in accordance with these principles, the system of making deductions from salaries for superannuation should be abandoned; the salaries of civil servants should, where necessary, be revised, so as to make them justly equivalent to the work demanded; and the new Act should distinctly recognise the right of the Government to call upon those who have attained a certain age, or whose state of health prevents their regular attendance to their duties, to retire from the service, with or without a retired allowance, as the circumstances of the case may require.

"5. That in the event of any civil servant, who has regularly paid deductions under the present system, being called upon, under the provisions of the new Act, to retire from the service, within ten years from the passing of the Act, the Government should have the power of either granting him a pension higher by 5 *l.* per cent. than he would be entitled to under the new Act, or of returning him a proportion (not exceeding one-half) of the deductions which he has paid.

"6. That provision should be made for giving good service pensions as an encouragement to meritorious public servants."

The following rosolutions (Mr. *S. Fitzgerald*) were brought up, read 1°, and negatived:

"1. That, with a view to the efficiency of the public service, it is the duty of the Government to provide superannuation pensions for those who, having been in its employment, are obliged, by age or infirmity, to retire; or who, from length of service are entitled to such a reward.

"2. That such pensions should be given according to a fixed scale in proportion to the length of service of each individual.

"3. That the system by which deductions are made from the salaries of Civil Servants on account of superannuations, is productive of much dissatisfaction among the Civil Servants, inasmuch as it appears that the payment made by each individual is not proportioned to the benefit which he may eventually receive, and because the same rule is not applied to all branches of the public service.

"4. That the Committee, therefore, recommend that no deductions should hereafter be made from the salaries of the public servants in order to entitle them to superannuation allowances.

"5. That in carrying out these Resolutions, the Committee contemplate the propriety of reconsidering the scales both of pensions and salaries as at present arranged."

The following resolutions (Mr. *Macartney*) were brought up, read 1°, and negatived:

"That the whole tenor of the evidence before the Committee given by persons who entered the public Civil Service, both before and after the 4th day of August 1829, shows the impolicy of continuing the deductions now made from public salaries under the 27th section of the Act 4 & 5 Will. 4, c. 24, for the purpose of reducing the charge for superannuations; it is therefore expedient that the said section should be repealed.

"That it is inexpedient to disturb the present settlement of the superannuations of those persons who entered the Civil Service prior to the 4th day of August 1829, and that the Bill now under consideration be altered accordingly.

"That Schedule (A.) annexed to the Bill now under consideration be struck out, and that the scale of superannuation allowance prescribed in the said Bill shall apply to all persons who may have entered the public Civil Service after the 4th day of August 1829, or may hereafter enter, excepting only such officers or persons who may be provided for under other legislative enactments.

"That it is inexpedient to have a special scale of Superannuation Allowances for professional and other officers, but that the scale in the Schedule annexed to the Bill under consideration be applied to such officers, with power, however, to the Lords of the Treasury to grant any additional sum, but not exceeding one half of the amount granted by the said scale to persons retiring from the offices named in the Schedule to be appended to the Bill; and that every such case should be entered on the Minutes of the Treasury, and be laid before Parliament, with the Annual Accounts of Superannuation Allowances for its sanction.

"That

" That whenever any person is placed on salary from day pay, his service or salary shall be calculated according to the Schedule annexed to the Bill under consideration; and for the period he may have served on day pay, he may be allowed such additional sum, of not less than 10 *l.*, nor more than 34 *l.* a year, as the service in each case may appear to justify.

" That the time served as extra or temporary clerks, shall, when persons are subsequently placed upon the establishment of a department, be allowed to reckon as service on retirement; and in any case of an extra or temporary clerk being retained in any office for a period exceeding 10 years, without being placed upon the establishment, in every such case, upon his retirement, he may be granted a superannuation allowance according to the scale annexed to the Bill under consideration.

" That before the Lords of the Treasury shall in future be called upon to grant any retired allowance under the provisions of the Bill under consideration, it is desirable that all certificates and documents in support of any person's claim for retirement should be submitted to the Civil Service Commissioners, or some other tribunal, for a special report as to whether the requirements of the Act of Parliament have been complied with.

" That it is expedient that persons should be allowed to retire at 60 years of age upon their own application, without being left to the caprice of the heads of departments; and should it be desirable for the public service to continue any person in office, beyond the age of 65 years, that an additional sixtieth of his salary be granted for every two years' service beyond that age; but in no case is his retired allowance to exceed the full amount of his salary.

" That whenever it may be necessary to dismiss any person from the public service under the twelfth clause of the Bill under consideration, it should be provided in the Bill that the cause thereof should be entered on the Minutes or Records of the Department."

The following Resolutions (Lord *Stanley*) were brought up, and read 1°:

" 1. That, in the opinion of this Committee, it is desirable to do away with the system by which a portion of the salaries of Civil Servants is deducted on account of superannuation allowances; such deductions being unequal, relatively, in amount, and limited to a part of the service, whereby injustice is done.

" 2. That, in the event of such deductions being done away, the rates of payment in the various branches of the Civil Service should be revised, there being no ground for an indiscriminate augmentation of salaries, which would otherwise result from the change proposed.

" 3. That it is the duty of Government to provide adequate pensions for superannuated Civil Servants, such pensions to vary, as at present, with the length and efficiency of the service rendered.

" 4. That, in the opinion of this Committee, any such plan of compulsory insurance on the part of Civil Servants as has been proposed by some witnesses, is inexpedient, as tending to extend the interference of the Executive beyond its legitimate functions."

Question put, That the first Resolution (Lord *Stanley*) be now read 2°.

Ayes, 9.	Noes, 2.
Mr. R. Palmer.	Sir F. Baring.
Sir Stafford Northcote.	Mr. Rich.
Sir H. Willoughby.	
Mr. Roebuck.	
Lord Stanley.	
Viscount Monck.	
Mr. Fitzgerald.	
Mr. Macartney.	
Mr. Ricardo.	

The first Resolution was read 2°, and amended, by striking out all the words after the word " allowances."

An Amendment was proposed (Viscount *Monck*), after the word " allowances " to add these words " with respect to all persons who may enter the Civil Service after a future day to be named."

Question put, " That those words be there added :"—Committee divided :

Ayes, 4.	Noes, 7.
Lord Stanley.	Mr. Palmer.
Viscount Monck.	Sir Stafford Northcote.
Mr. Rich.	Sir H. Willoughby.
Mr. Ricardo.	Mr. Roebuck.
	Sir F. Baring.
	Mr. Fitzgerald.
	Mr. Macartney.

Resolution, as amended, agreed to.

Resolution No. 2, by leave, withdrawn.

The following Resolution (Mr. *Fitzgerald*) was brought up, and read 1° and 2°:—"That, as a condition of such deductions being done away, the rates of payment in the various branches of the Civil Service shall at the earliest possible period be revised, regard being had to the scale of pensions that shall hereafter be adopted, as there is no ground for an indiscriminate augmentation of salaries, which would otherwise result from the change proposed."

Amendment proposed (Mr. *Rich*), to leave out from the word "revised" to the word "adopted," in order to insert these words "with a due regard to the amount of deduction remitted:"—Question put, "That the words proposed to be left out, stand part of the Question";—Committee divided:

Ayes, 5.	Noes, 6.
Mr. Palmer.	Sir H. Willoughby.
Sir Stafford Northcote.	Lord Stanley.
Mr. Roebuck.	Viscount Monck.
Mr. Fitzgerald.	Sir F. Baring.
Mr. Macartney.	Mr. Rich.
	Mr. Ricardo.

Question put, "That the words, 'with a due regard to the amount of deductions remitted,' be there inserted:"—Committee divided:

Ayes, 6.	Noes, 5.
Mr. Palmer.	Sir S. Northcote.
Lord Stanley.	Sir H. Willoughby.
Viscount Monck.	Mr. Roebuck.
Sir F. Baring.	Mr. Fitzgerald.
Mr. Rich.	Mr. Macartney.
Mr. Ricardo.	

Words inserted.

Another Amendment proposed (Sir *H. Willoughby*), "After the word 'remitted,' to insert these words, 'and the services to be performed:'"—Amendment, by leave, withdrawn.

Amendment proposed (Sir *S. Northcote*), "To omit the words after the word 'remitted' to the end of the Resolution:"—Question put, "That the words proposed to be left out stand part":—Committee divided:

Ayes, 5.	Noes, 6.
Lord Stanley.	Mr. Palmer.
Viscount Monck.	Sir S. Northcote.
Sir F. Baring.	Sir H. Willoughby.
Mr. Rich.	Mr. Roebuck.
Mr. Ricardo.	Mr. Fitzgerald.
	Mr. Macartney.

Resolution (No. 2), as amended, agreed to.

The following Resolution (Mr. *Macartney*) was brought up, and read 1°, "That the revision now referred to shall be made previous to the 1st April 1857, when the abatements shall cease:"—Question put, "That the Resolution be read 2°":—Committee divided:

Ayes, 9.	Noes, 2.
Mr. Palmer.	Sir H. Willoughby.
Sir S. Northcote.	Mr. Roebuck.
Lord Stanley.	
Viscount Monck.	
Sir F. Baring.	
Mr. Rich.	
Mr. Fitzgerald.	
Mr. Macartney.	
Mr. Ricardo.	

Resolution (No. 3), agreed to.

The following Resolution (Lord *Stanley*) was brought up, read 1°, 2° and agreed to, "That the practice of providing Superannuation Pensions for Members of the permanent Civil Service is based on sound principles of policy."

[Adjourned to Wednesday, at Twelve o'clock.

Mercurii,

Mercurii, 2° die Julii, 1856.

The CHANCELLOR of the EXCHEQUER in the Chair.

MEMBERS PRESENT.

Mr. Gladstone.	Viscount Monck.
Mr. Palmer.	Sir F. Baring.
Mr. Roebuck.	Mr. Rich.
Lord Stanley.	Mr. Fitzgerald.

The following Resolution (Sir *Francis Baring*) was brought up, and read 1°, "That the operation of the law by which scientific Officers receive, on retirement, a less allowance than a clerk of similar salary and standing, is unequal; and the Committee recommend that the Orders in Council creating separate scales of Retired Pensions for Civil Servants should be reconsidered by the Government:"—Question, "That the Resolution be now read 2°," put and negatived.

The Committee then proceeded to the consideration of the Bill.

The Preamble was postponed.

Clause 1 amended, by leaving out in line 1, the word "eleven":—Amendment proposed (Mr. *Gladstone*), line 1, To leave out the words "Fourteen and Twenty-seven," in order to insert the words "and Fourteen":—Question put:—Committee divided:

Ayes, 7.	Noes, 3.
Mr. Palmer.	Mr. Gladstone.
Sir H. Willoughby.	Sir F. Baring.
Mr. Roebuck.	Mr. Rich.
Lord Stanley.	
Viscount Monck.	
Mr. Macartney.	
Mr. Fitzgerald.	

Clause, as amended, agreed to.

Clause 2, agreed to.

Clause 5. Amendment proposed (Viscount *Monck*), To omit all the words after the word "follows," line 2, to the word "office," line 27:—Question, "That the words proposed to be left out stand part," put and negatived.

Further Amendment proposed (Viscount *Monck*), "To omit the third paragraph of the clause, from line 28 to line 30 inclusive":—Question put, "That the words proposed to be left out stand part":—Committee divided:

Ayes, 4.	Noes, 4.
Sir H. Willoughby.	Mr. Gladstone.
Mr. Roebuck.	Viscount Monck.
Mr. Macartney.	Sir F. Baring.
Mr. Fitzgerald.	Mr. Rich.

The Chairman declared himself with the Noes.

Clause, as amended, further proceeded with.

Question, "That the clause, as amended, stand part of the Bill":—Committee divided:

Aye, 1.	Noes, 6.
Mr. Rich.	Mr. Gladstone.
	Sir H. Willoughby.
	Mr. Roebuck.
	Viscount Monck.
	Sir F. Baring.
	Mr. Fitzgerald.

[Adjourned to Friday, at One o'clock.

Veneris, 4° die Julii, 1856.

The CHANCELLOR of the EXCHEQUER in the Chair.

MEMBERS PRESENT.

Viscount Monck.	Sir H. Willoughby.
Sir F. Baring.	Mr. Gladstone.
Mr. Macartney.	Mr. Rich.

The Committee went through the remaining Clauses of the Bill, with Amendments.

Question, That the Preamble stand part of the Bill, put and agreed to.

Ordered,—That the Bill, as amended, be reported to the House, together with the Minutes of Evidence.

Memorandum.—The Petitions referred and the Memorials presented to the Committee are printed *in extenso* in the Appendix.

EXPENSES OF WITNESSES.

NAME of WITNESS.	Profession or Condition.	From whence Summoned.	Number of Days absent from Home, under Orders of Committee.	Expenses of Journey to London and back.	Allowance during absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
G. Stephenson -	Artificer - -	Portsmouth -	2	1 7 –	1 10 –	2 17 –
J. Crowder - -	- ditto - -	- ditto - -	2	1 7 –	1 10 –	2 17 –
Mr. A Bliss - -	- - -	Dublin - -	3	8 8 –	3 3 –	11 11 –
					£.	17 5 –

MINUTES OF EVIDENCE.

LIST OF WITNESSES.

Veneris, 29° *die Februarii*, 1856.

Sir Charles Edward Trevelyan, K.C.B. p. 1

Martis, 4° *die Martii*, 1856.

Sir Charles Edward Trevelyan, K.C.B. p. 24

Veneris, 7° *die Martii*, 1856.

Sir Charles Edward Trevelyan, K.C.B. p. 58

Richard Madox Bromley, Esq., C.B. p. 77

Martis, 11° *die Martii*, 1856.

Richard Madox Bromley, Esq., C.B. p. 95

The Right Hon. William Goodenough Hayter, M.P. - - - - p. 120

Veneris, 14° *die Martii*, 1856.

William Henry Stephenson, Esq. p. 125

Sir Charles Edward Trevelyan, K.C.B. p. 136

William Willis, Esq. - - - p. 144

Martis, 1° *die Aprilis*, 1856.

William Farr, Esq., M.D., F.R.S. - p. 159

Veneris, 4° *die Aprilis*, 1856.

William Farr, Esq., M.D., F.R.S. - p. 184

Felix John Hamel, Esq. - - p. 194

Martis, 8° *die Aprilis*, 1856.

Felix John Hamel, Esq. - - p. 216

Mr. James Spence - - - p. 227

William Farr, Esq., M.D., F.R.S. - p. 235

Mr. Henry Hutchings - - - p. 243

Veneris, 11° *die Aprilis*, 1856.

Mr. Edward Stephenson and Mr. John Crowder - - - - - p. 246

Samuel Triscott, Esq. - - - p. 254

Mr. Alfred De Blois Bliss - - p. 259

Mr. John Allen - - - - p. 261

William Henry Stephenson, Esq. - p. 269

Veneris, 18° *die Aprilis*, 1856.

The Right Hon. Sir James Robert George Graham, Bart., M.P. - p. 283

The Right Hon. Sir Francis Thornhill Baring, Bart., M.P. - - - p. 293

William Golden Lumley, Esq. - p. 299

Mr. Joseph Linney Hobson - - p. 302

Thomas Rowe Edmonds, Esq. - p. 306

Veneris, 25° *die Aprilis*, 1856.

Charles Ansell, Esq. - - - p. 310

Peter Hardy, Esq., F.R.S. - - p. 320

John Tilley, Esq. - - - p. 329

MINUTES OF EVIDENCE.

Veneris, 29° *die Februarii*, 1856.

MEMBERS PRESENT.

Viscount Monck.
Sir Stafford Northcote.
The Chancellor of the Exchequer.
Mr. Macartney.
Lord Stanley.
Sir Henry Willoughby.
Mr. Seymour Fitzgerald.
Mr. Osman Ricardo.
Mr. Henley.
Mr. Robert Palmer.
Mr. Rich.

THE RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER, IN THE CHAIR.

Sir *Charles Edward Trevelyan*, K.C.B.; Examined.

Sir *C. E. Trevelyan* K. C. B.

29 February 18

1. *Chairman.*] SINCE you have been Assistant Secretary to the Treasury, have you had the means of knowing the practice with respect to the grant of superannuations to civil servants?—Yes; the greater part of the correspondence relating to superannuations has passed through me, and nearly the whole of that relating to the revision of offices. Since the year 1848, I have been employed in the revision of numerous offices; the Treasury, the Secretaries of State, all the branches of the Privy Council, the Poor Law, the Registrar Generals', the great establishment of the Post-office, consisting of upwards of 3,000 persons, and other offices. Sir Francis Baring, a Member of the Committee, to whom I owe my appointment at the Treasury, commended to me the improvement of the character of the Public Civil Service; for which task he said I had greater advantages than my short-lived political chiefs, owing to the permanent nature of my situation.

2. Have you examined the different changes that have been made since the beginning of this century in the system of granting superannuation allowances?—Yes, and with the permission of the Committee I will give a summary of them. The first formal proceeding of the Treasury on the subject is dated the 30th of July 1802, by which allowances on retirement in consequence of ill-health or infirmity, were granted under the name of compensation to a few classes of officers of the Customs; but without any limitation of age, and with only a single rate of pension; so that the first attempt was very crude and elementary. The second Minute is dated the 10th of August 1803, and it extends the benefit of the previous arrangement to other classes of Customs officers, and prescribes a graduated scale, according to which, one-third of the salary is to be allowed after 10 years; one-half between 10 and 20 years; and two-thirds after 20 years; and there was a third Minute, dated the 7th of November 1807, extending that arrangement to numerous other classes of officers of the Customs. The next proceeding was the Act of Parliament of 49 Geo. 3, c. 96, by which a similar arrangement was extended to the Excise, and then also only one scale of retired allowance was prescribed, namely, a rate not exceeding three-fourths of the salary after 10 years' service. The first occasion on which the subject was dealt with generally, with reference to all officers, was by the Act of 50 Geo. 3, c. 117, passed in 1810. By that Act, allowances on retirement were to be made by the Treasury, and a new scale was prescribed, according to which one-third of the salary was allowed after 10 years: one-half between 10 and 20; two-thirds after 20; and then, on a mixed calculation

Sir *C. E. Trevelyan*, K. C. B.

29 February 1856.

of age and length of service, up to 50 years' service and 65 years of age, when the whole salary was allowed. I must mention, that from a very early period superannuation funds had existed both in the Customs and the Excise. I have not been able to trace the origin of the Customs Fund, which was composed partly of deductions from salary, and partly of fees belonging to abolished patent offices. And after the general Act of 1810 had been passed, by which the pensions of the Customs and Excise officers were to be paid out of the public revenue, a Treasury Minute was passed on the 26th of March 1811, directing that the accumulated Customs Fund, consisting of about 165,000 *l.* stock, should be paid into the Exchequer; and two Acts were passed in the year 1812, the 52 Geo. 3, chapters 81 & 82, directing that the Excise Fund (which was originally called "The Excise Charity Fund," and was established by a Treasury Warrant, dated February 1686, by a deduction of 3 *d.* in the pound on the salaries of the Excise Establishment) should also be paid into the Exchequer; it then consisted of 73,900 *l.* Three per Cent. Consols, the value of which was 45,324 *l.* The next important step was taken by the Treasury, by a Minute of the 4th August 1821, which laid down a principle which has been extremely influential in the subsequent legislation on the subject, and of which, with the leave of the Committee, I will read a paragraph.

3. If I understand you correctly, at this time the state of the legislation was, that the superannuation funds which existed in the Excise and Customs were appropriated by the Government, and paid into the Exchequer, and that there existed a general system of granting superannuation allowances to the Civil Service out of the revenues of the country, without the existence of any superannuation fund created in any way whatever?—Yes; that state of things existed from the general Act of 1810, which was the first which dealt with the whole subject in all the offices, until the year 1822: it existed for 12 years.

4. Was that system exactly similar to what the present system would be if there were no annual deductions from the salaries for superannuation?—Yes, precisely the same.

5. Sir *Stafford Northcote.*] In the interim was there not a Local or Private Act existing, which was passed in 1816, with reference to the Customs, which established the deduction, namely, the Act of 56 Geo. 3, c. 73, intituled, "An Act for establishing and regulating a Fund for Widows, Children and Relatives of Officers or Persons belonging to the Department of Customs in England"?—The Customs Department has for many years had a widows' fund of the nature of an insurance, belonging to their own department; I have long been aware of the fact, but I have never mastered the details, and I am not prepared to give evidence upon the subject to the Committee.

6. Viscount *Monck.*] That is quite irrespective of superannuation?—It is quite irrespective of superannuation; it is a widows' fund, and has nothing to do with the pensions of the officers.

7. Mr. *Macartney.*] But it is managed by the officers of the Customs?—Yes.

8. It is not under the control of the Treasury in any way?—I remember no instance of control; I do not mean to say that the Treasury might not interfere.

9. But hitherto they have not interfered with it?—I am not aware that they have; it may have been done without my knowledge. I always understood that it was a fund formed of contributions from the salaries of the officers of the Customs, and that it had been managed by them to their own liking.

10. Sir *Stafford Northcote.*] Are you aware whether that deduction from the salaries is compulsory or voluntary?—I believe it is compulsory.

11. *Chairman.*] Will you proceed with your statement?—I will read the paragraph in the Treasury Minute of the 10th of August 1821. This refers to the period when the great reduction of expenditure took place after the war: —"My Lords are of opinion that it is essentially necessary that some new regulation should be adopted with the view of limiting this branch of the public expenditure in future," (that is, the superannuation allowances), "and they are of opinion that the mode of regulation which seems in all respects most eligible, is to require that the individuals themselves who may hereafter enjoy the benefit of superannuation allowances should be called upon to contribute to a superannuation fund, to be administered under the direction of their Lordships, and according to the following regulations." Then follows a Minute connected with this part of the subject, dated the 8th of January 1822, by which a general revision of the salaries of the civil establishments was made; and

and based upon these two Minutes was the Act of Parliament of 3 Geo. 4, c. 113, passed in August 1822, according to which the liberal scale of superannuation allowances of the year 1810 was re-adopted, with certain modifications of detail; and it was directed that no deduction should be made from salaries under 100 *l.*; that upon salaries between 100 *l.* and 200 *l.*, 2½ per cent. should be deducted; that upon salaries of upwards of 200 *l.*, 5 per cent should be deducted, to the extent of the regulated salary authorised by the minute of January 1822; and that for any salary which any officer then holding office might receive above the regulated amount, 10 per cent. should be paid. It was also directed that the abatements so to be made should be formed into a fund to be carried to the credit of the Commissioners for the Reduction of the National Debt at the Bank of England; and that if any civil servant died in office, or even after his resignation or removal from office, without having received any retired allowance, the whole amount of his contribution should be repaid; also that half of the superannuation allowances granted after that period should be paid from the fund so created, and that the other half should be paid from the Consolidated Fund.

12. Mr. *Macartney.*] You state, that supposing the person derived no advantage from the fund, he was entitled to receive the whole amount that he had paid; supposing he died, were his family entitled to receive it?—Yes, his legal representatives; and even if a Government officer were removed from office, provided he had not received any benefit from the fund, his contribution was paid back to him upon his removal from office. The claim which persons who are dismissed from the public service have upon funds of this description, is one of the objections to them. The next public proceeding was the Act of the 5th of George the 4th, chapter 104, passed on the 24th of June 1824, by which all superannuation allowances thereafter granted were directed to be paid from the Consolidated Fund, and the contributions which had been received under the previous Act were directed to be returned to the contributors; and there is a Treasury Minute, dated the 25th of January 1824, which contains the details of that repayment; the sum then in hand, after paying the moiety of the pensions during the interval, amounted to 107,800 *l.* stock, which was repaid in the proportions there specified.

13. *Chairman.*] Can you state to the Committee the grounds upon which Parliament, after having in 1822 directed that a Superannuation Fund should be created out of the deductions from the salaries, in 1824 repealed that Act, and ordered the sums which had been up to that time deducted to be paid back?—It was out of regard to the interests of the then existing holders of offices, who it was alleged had taken office on the supposition that they were not to pay any deductions; so that requiring them to pay deductions was contrary to the terms of their service.

14. Then, at this time, the fate of the three Superannuation Funds which had been created, was as follows: the Excise Fund and the Customs Fund were appropriated by the Government and paid into the Exchequer, and the third Fund was broken up and repaid to the contributors?—Yes.

15. Mr. *Macartney.*] Did that third fund include that portion of the Excise and Customs Funds which was brought into the Treasury?—No, it was quite distinct; it was formed entirely of the contributions of the civil servants, under the Act of 1822.

16. Is there any document amongst the papers sent from the Treasury, which shows the exact amount levied under the authority of that Act during the time that it continued in operation?—I have no document before me giving it, but I can get it from the Treasury; we have it in our records; I have the detailed accounts of the fund made out at the time by Mr. Crafer, who still holds office at the Treasury, and I will submit them to the Chairman.

17. Sir *H. Willoughby.*] I understand you to say that, by the Act of 5 Geo. 4, c. 104, dated the 24th of June 1824, that deduction from salaries was repealed, being considered a breach of faith?—Yes.

18. That was the ground on which that Act was passed?—That was the alleged ground. I have read the debates, and it was entirely on that ground; it was considered contrary to their terms of service.

19. *Chairman.*] Was not the objection this, that the Act of 1822 was retrospective as well as prospective; that it applied to the salaries of the existing Civil Service as well as to the salaries of persons who might enter the Civil

Sir *C. E. Trevelyan*, K. C. B.

29 February 1856.

Service after the date of the passing of the Act?—Yes; the objection was that persons who belonged to the service at the time of the passing of the Act of 1822 had entered the service upon the implied condition that they were not to be subjected to any deduction from their salaries. That objection, of course, did not apply to those who entered afterwards under different terms of service, and subject to the deductions prescribed by the Act.

20. Do I understand you correctly, that the fund which was broken up was composed of deductions from salaries of civil servants during two years, so far as those salaries were comprised in the Superannuation Act?—Yes.

21. Sir *H. Willoughby.*] I understand you to say that the Act repealed all deductions, whether before 1822 or after 1822?—There were no deductions in the interval between the first general Act of 1810, which established a scale of pensions to be paid out of the Consolidated Fund, without any abatement from salaries whatever, and the Act of 1822, which renewed that scale, with certain modifications, but required the payment of abatements from salary. During that period of 12 years pensions were granted from the Consolidated Fund without any abatement from salaries, and entirely at the cost of the public.

22. But, in point of fact, that Act of 5 Geo. 4, c. 104, repealed all deductions whatever that have taken place, and required that they should be returned to the parties?—Yes; as regards the past, it required that the contributions received should be returned; and, as regards the future, that the pensions should be paid without requiring any abatement from salaries; and so a second period arrived during which pensions were granted by the State, without requiring any deduction from the salaries of its servants.

23. *Chairman.*] How long did that second period last?—That second period lasted from the year 1824, when the Act of 1822 was repealed, to the year 1829, when a Minute of the Treasury was passed, directing that all persons, after their appointment, should pay deductions.

24. Did any proceedings, with respect to superannuation, take place during the interval between 1824 and 1829, the date of the Treasury Minute?—Yes; the first proceeding was the Report of the Select Committee on Public Income and Expenditure of 1828, which alluded, with approbation, to the principle laid down in the Treasury Minute of the 10th of August 1821, which I have already read, proposing that the pensions should be provided by making deductions from the salaries of the persons entitled to them.

25. Mr. *Rich.*] Did that report say anything as to the salaries of the parties being considered amply sufficient to bear that deduction?—There is an allusion to it.

26. Will you read the passage?—"It is obvious that in recurring to the provisions of the Act of 1822, the rate of salary attached to each office should be such as may be deemed fairly sufficient to bear the deduction which it is proposed to make from it; and when it is considered that the Treasury revised and fixed the salaries of the several departments in 1821, when the deductions in aid of the Superannuation Fund were first established, it does not appear that a revival of that principle would press too hardly at the present time, and under the present circumstances of the country, upon the fair emoluments of the officers and clerks who are now in office."

27. *Chairman.*] Will you proceed to state the principal recommendations of that report?—The Select Committee spoke of the principle laid down in the Minute of the 10th of August 1821, as a salutary regulation, and recommended that it should be re-adopted or reverted to. They based their whole plan upon it, and the mode in which they proposed that it should be re-adopted was this: they proposed that deductions should be made from all salaries, both of those who had taken service previously to that date, and of those who might afterwards enter the service. And, as regards those who were already in the service, they recommended that the then existing liberal scale of pensions should be maintained, and that the difference between the value of the deductions paid by that class of servants, and the value of the pensions so to be given to them, should be made up from the public purse. But as regarded persons who might afterwards enter the service, they recommended that a reduced scale of pensions should be formed equivalent to the value of the deductions, so that the pensions might be paid entirely from the deductions. These points are so important, that I will read two short passages, describing them: "With respect to the former class, although it appears to the Committee that there would be

no

Sir C. E. Trevelyan, K.C.B.

29 February 1856.

no injustice in reverting to the scheme of deduction to which, upon the suggestion of the Ministers of the Crown, this class has already been subjected, yet it seems just and proper that the public should pay whatever sum may be necessary for meeting the charge of the allowances to them, in addition to that which may be produced by their contributions to the fund." "With respect to persons who may hereafter come into office, there is no difficulty in making a more economical arrangement. The Committee, therefore, recommend that the means of granting allowances to such persons, in case of age or infirmity, should be wholly provided by deductions from their salaries. The scale and condition of the allowances to be made to them should be so regulated that the charge may be fully provided by the fund which their contributions would create, so that the public may not eventually have to bear any part of the expense of these allowances." That is the whole substance of the Report of 1828, which has a direct bearing upon the course of future legislation upon this subject.

28. Did the Government of the day take any step in consequence of those recommendations?—Yes; the Chancellor of the Exchequer brought in a Bill founded upon the Report, and intended to give effect to those recommendations; but the Bill was withdrawn, in consequence of an objection made on behalf of the then existing civil servants, on the same ground as before, that the imposition of deductions would, as regards them, be contrary to their terms of service.

29. Do you happen to remember whether the Bill was withdrawn by the Government, before it was read a second time, in consequence of general objections made on both sides of the House?—Yes, I believe it was so.

30. Were not the objections to the Bill mainly founded upon this, that it applied the principle of deductions to the existing civil servants as well as to future civil servants?—My general impression is, that the objection was mainly the old one, that the arrangement was inconsistent with the terms of service of those who had entered on the supposition that there would be no deduction. It was also alleged that the salaries were not at all too high; there were strong statements to that effect, and that they would not under any circumstances bear reduction.

31. When that Bill had been given up, and the attempt to act upon the recommendations of the Committee had failed, was the system that then continued in existence simply a grant of superannuation allowances, according to a scale fixed by the Act of Parliament, without any deduction from salaries?—Yes; in consequence of the withdrawal of that Bill, the Act of 1822, which granted pensions from the Consolidated Fund without requiring any abatement of salaries, remained unrepealed.

32. Did the Treasury make any attempt to carry partially into effect the recommendations of the Finance Committee of 1828?—Yes; the Treasury, having failed to render those whom I may call the men of the service liable to contribution, passed a Minute on the 4th of August 1829, directing that contributions should be paid by those whom I may call the children yet unborn in an official capacity; that is, all those that might afterwards be appointed to the Civil Service. I will read the first three paragraphs of that Minute, as it is very important: "My Lords have under their consideration the necessity of adopting some regulation, with a view to reduce, at a future period, the heavy charge which is now annually incurred in providing superannuation for such persons as are incapable, from infirmity of mind or body, of discharging the duties of their public situations. My Lords trust that they shall be enabled at an early period to make such an arrangement as shall be just to parties entering into the public service, while it shall ultimately lead to a large reduction of expense. My Lords therefore deem it advisable that a distinct intimation should be given to every individual who may hereafter enter into the Civil Service of the Crown, at the time of his admission to office, that he will be subjected to a deduction from his annual salary and emoluments, and to such regulation with respect to superannuation, as my Lords may hereafter lay down. Let a communication, therefore, be made to the several offices hereinafter mentioned, directing them, in every case of appointment to office, to make such a communication to the person appointed, and to make a deduction from all salaries and emoluments not exceeding 100 *l.* a year at the rate of 2½ per centum per annum, and from all other salaries and emoluments, at the rate of 5 per centum per annum, for the purpose of providing, in such manner as my

Sir *C. E. Trevelyan*, K. C. B.

29 February 1856.

Lords may hereafter direct, for superannuation on retirement of such persons as shall hereafter enter the Civil Service."

33. *Chairman.*] Was not that scale of deductions borrowed, with some modification, from the Act of 1822?—It is higher, except that the Act of 1822 imposed 10 per cent. on those who received more than the then regulated rates of salary.

34. As far as it differs from the Act of 1822, with the single exception you have mentioned with respect to the 10 per cent. in certain cases, it is less favourable to the Civil Service, inasmuch as the scale of 1822 exempted all salaries under 100 *l.* a year, and imposed a deduction of 2½ per cent. on all salaries under 200 *l.* a year?—Yes. The new scale of deduction is decidedly less favourable to the Civil Service. The scale of abatement of 1822 exempted entirely salaries under 100 *l.* a year, while the scale of 1829 imposed 2½ per cent. on salaries under 100 *l.* a year. The old scale of 1822 imposed 2½ per cent. on salaries between 100 *l.* and 200 *l.* a year; the scale of 1829 imposes 5 per cent. on those salaries.

35. On all salaries above 100 *l.*?—Yes; the single point on which the scale of 1822 is less favourable than that of 1829, regards that limited number of persons who happened in the year 1822 to have their salaries above what had recently been settled to be the regulated salaries of the offices, and who were charged 10 per cent. on the excess.

36. Mr. *Rich.*] Is there not also this marked distinction in principle, that the latter affected only those who should hereafter enter the service, while the former Act affected those who were in the service?—Yes.

37. Which was one of the main objections to the Bill of 1822?—Yes.

38. Therefore the Minute of 1829 followed the Report of the Finance Committee as corrected by the principle laid down in the debates of the year 1828?—It did; it exempted all who were then appointed; the Treasury omitted the first portion of the plan of 1828, but adopted the latter portion, which applied to future arrangements.

39. Sir *H. Willoughby.*] On what authority was that Treasury Minute issued?—On the authority of the Financial Department, that is, the Lords of the Treasury.

40. This Minute levied a deduction or a tax from the civil servants of 43 offices?—Yes; it may be said generally the whole Civil Service.

41. That tax or reduction was 2½ per cent. on salaries under 100*l.* and 5 per cent. on all above?—Yes.

42. On what authority did the Lords of the Treasury think themselves justified in issuing such a Minute?—Under the general financial powers entrusted to them by Parliament; the proceeding was intended to be in anticipation of the final approval of Parliament, and it will be seen in the subsequent Minutes that the fund realised by those deductions was directed to be invested in Exchequer Bills to be held subject to the disposal of Parliament, and it was so held till Parliament decided on the question by the Act of 1834.

43. For what period of time was that deduction levied of 2½ per cent. on salaries under 100*l.*, and 5 per cent. above, without the authority of an Act of Parliament?—From August 1829 till the 25th of July 1834, when the present Superannuation Act passed.

44. *Chairman.*] Has not the Treasury a general power of regulating the salaries of all the Civil Service?—Yes, and constantly exercises it.

45. Did not the Treasury Minute, in fact, amount to nothing more than a prospective regulation of the salaries of all civil servants who might enter the service after the date of the Minute?—Yes, it was a prospective reduction of salary.

46. Did it not distinctly provide that in the case of every appointment to an office, the person appointed was to receive a communication that his salary would be subject to the deduction specified in the Minute?—Yes; that notification proposed to each applicant for office a condition in modification of the general terms prescribed by the Act of Parliament. Whereas the Act of Parliament directed that pensions should be given without any abatement, this Treasury Minute, as a provisional measure, directed that no person should be appointed to any office who did not distinctly consent to accept the office subject to this new condition.

47. Sir *S. Northcote.*] In what way were those deductions accounted for during

during the years between 1829 and 1834?—They were directed to be held by the different offices, and to be invested in Exchequer bills.

48. How did they appear in the Finance Accounts?—As deposits on the contingent fund of the different offices. There are two Minutes at the end of this series of Treasury Minutes relating to this subject; one dated the 15th of June 1832 directs, that the deductions from salaries prescribed in the Minute of 1829 should be invested in Exchequer bills, and held by the different offices till they received directions from the Board: then, after the Act of 1834 was passed, the amount of the deductions was directed by a Minute of the 14th of November 1834, to be stated on the face of the Estimates to be submitted to Parliament for the ensuing year, and to be deducted from the sum voted to defray the charge of superannuation and retired allowances.

49. *Chairman.*] That was your last Minute, which was after the passing of the Act?—Yes; the object of that Minute was to dispose of the money which had been held in suspense in the interval between the Treasury Minute of 1829, directing deductions to be made, and the Act of 1834, giving Parliamentary sanction to the new arrangements.

50. Do not you think that it was competent to the Treasury, even without an Act of Parliament, to have made the regulation which they made in 1829, and to direct the deductions to be paid into the Consolidated Fund?—It is a power which the Treasury has exercised in other cases, where the Treasury has been of opinion that the salary of a particular office, which has been regulated and fixed by Parliament, is larger than it ought to be. It has on several occasions offered the office, on a vacancy, on condition that it shall be held at a lower rate of salary, subject to the final decision of Parliament. But this was a larger transaction; and, inasmuch as Parliament had twice deliberately determined that pensions should be granted to its civil servants from the public purse without requiring any deductions from their salaries, it would have been a strong measure if the Treasury had, without any further reference to Parliament, as a final arrangement, directed that deductions should be so made. And it is evident from the tenor of the records relating to that period, that the deductions prescribed by the Treasury Minute of August 1829 were understood to be a provisional measure, subject to the final decision of Parliament.

51. Lord *Stanley.*] To what extent has the Treasury the right of reducing or raising the salaries of the lower grades of the permanent Civil Service?—It has always been accustomed to exercise the full and entire right; it acts as it thinks best for the public service, always submitting the salaries so revised to Parliament, at its next meeting, in the Estimates.

52. Mr. *Rich.*] That applies to the salaries which come under the Estimates?—Such as are not fixed upon the Consolidated Fund; and even in the case of a salary fixed upon the Consolidated Fund, if the Treasury thinks that it is higher than it ought to be, it does, on a vacancy, offer the office to the next successor, subject to the condition of reduction.

53. *Chairman.*] Where the salary is fixed by Act of Parliament, the Treasury may assume the power of offering the office, with a less salary, upon the condition of subsequent confirmation by Act of Parliament; and where the salary is not fixed by Act of Parliament, they would assume the absolute right of inserting the altered salary in the Estimates for the following year?—Yes; the salaries are presumed to be fixed by Parliament, either by being made a charge upon the Consolidated Fund, or by being voted on the Estimates.

54. Sir *S. Northcote.*] The Treasury considers itself bound to recommend the proper salaries, to be voted in the ensuing year, sometimes raising them above what they have been, and sometimes, possibly, reducing them below what they have been?—Yes.

55. And then Parliament exercises its judgment upon those recommendations, and votes the Estimates accordingly?—Yes.

56. And whatever Parliament votes is paid?—Certainly; the final decision is with Parliament.

57. Was Parliament made distinctly aware, in the years 1830, 1831 and 1832, that the sums that were voted for new clerkships were on the condition that the offices would be subject to a deduction for superannuation?—It does not appear on the face of any document now before me that Parliament was so made aware, but the Treasury Minutes are a *quasi* public proceeding; they do not imply any reservation or concealment.

Sir *C. E. Trevelyan*, K. C. B.

29 February 1856.

58. Mr. *Macartney.*] Referring to an answer which you gave to a question put by Sir Henry Willoughby, I wish to ask whether this power, which has been so largely exercised by the Treasury for a length of years, is by usage or by statute?—By ancient prescription, and the necessity of the case: the nature of the public service, with the constant fluctuations which take place through all its different departments, is such as to require that the financial department should be vested with the provisional power of dealing freely with salaries, according to circumstances, subject to the approval of Parliament.

59. But in doing that they must keep in view that what they do is subject to approbation or rejection by Parliament afterwards, and that they cannot make a final order without its being confirmed by Parliament?—Certainly not.

60. In all these transactions or acts bearing upon pensions, and particularly in the last Pension Act, there appears to be an authority to the Lords of the Treasury to deal with the superannuations in special cases, but requiring them to comply with a certain form in doing so; so that, for example, if a man is seriously injured in the execution of his duty, so as not to be able to return to his duty, they have the power of giving him an increased allowance beyond the scale allowed under the Treasury Minute, but they must come to Parliament, and lay the statement of that case upon the Table, so as to bring all such acts under the control of Parliament?—Yes, that is the existing arrangement.

61. Sir *H. Willoughby.*] The question I desired to put was not as to the power of the Treasury to deal with an individual salary, but whether it was within the power of the Treasury to levy, without the authority of Parliament, a tax or deduction upon all the civil servants that were hereafter to be appointed in 43 different offices?—The power so exercised is precisely of the same nature as the power which is constantly exercised by the Treasury in reducing salaries. It is the largest instance of the exercise of it that has come to my knowledge; but in its nature, it is quite within the functions ordinarily exercised by the Treasury.

62. Viscount *Monck.*] In fact the power of dealing with salaries is one of the most important and essential ordinary functions of the Treasury in connexion with other public departments, is it not?—It is absolutely essential and necessary to the functions of the Financial Department; there could be no proper financial control without it.

63. Mr. *Rich.*] Supposing Parliament had in 1834 rejected absolutely the principle of making deductions from salaries, would the Treasury have conceived itself justified in continuing the course of the Treasury Minute of August 1829?—No, the deductions would then have been paid back; and I conceive the object of the Treasury in directing that the amount deducted should be invested in Exchequer bills, and held subject to the further orders of the Board, had reference to that contingency. The intention, I conceive, was, that if Parliament had not sanctioned the proceeding of 1829, but had disallowed the principle of deduction from salaries, the accumulated deductions would then have been paid back; but as Parliament sanctioned the deductions, the Treasury directed the amount of the deductions which had been received in the several departments to be brought in aid of the votes of those departments for their respective superannuations.

64. The Treasury Minute of August 1829 was carrying out the presumed disposition of Parliament?—Rather the anticipated decision of Parliament.

65. *Chairman.*] Does not the Act of 1834 recite the Treasury Minute of 1829, and adopt the precise scale laid down by that Minute?—Yes, it recites the Treasury Minute, and adopts the precise arrangement.

66. Sir *H. Willoughby.*] That was five years after the Minute?—Yes, five years after the Minute. The last stage of this course of legislation was the present Superannuation Act, 4 & 5 Will. 4, c. 24, passed on the 25th of July 1834. By that Act the old scale of pensions prescribed by the Act of 1822 was maintained as regards the persons who had taken office previously to the date of the Treasury Minute of the 4th of August 1829; but as regards the persons who entered subsequently to that date, a lower scale of pensions was prescribed, which I presume to have been calculated as equivalent to the value of the deductions directed to be made by the Minute, according to the principle of the Report of 1828. The only words in the Act which directly bear upon the appropriation of the deductions are those in the 27th section, where it is stated that the abatements were made with a view to reduce prospectively the charge from

incurred in providing for superannuation allowances. But I gather, from the tenor of the whole of the documents on the subject, that the Act of 1834 and the Minute of 1829 were intended to be an adoption of so much of the Report of 1828 as related to persons subsequently appointed. And I am confirmed in this opinion by the speeches of Sir James Graham, who introduced the Bill of 1834, and of Lord Grey, who had charge of it in the House of Lords. This is an extract from Sir James Graham's speech: "It was recommended by the Finance Committee in 1828, and this clause" (which was then the 9th clause, and was the one which prescribed the new lower scale of superannuation; it now stands the 10th clause) "follows out the recommendation, that a deduction should be made in the salaries of all men in public offices, in order to provide a fund on the principle of insurance. They will pay the premiums themselves, and will receive the whole amount of the benefit." And Lord Grey says: "In August 1829 a Minute was made by the Lords of the Treasury of that day, by which it was provided, that in order to avoid the heavy charge which had been produced by this practice of superannuation, there should be in future a superannuation fund established arising out of a deduction of a certain per-centage from the salaries of all civil officers who received their appointments subsequently to that time." The words of the Treasury Minute of the 4th August 1829 are to the same effect: "in every case of appointments to office—to make a deduction from all salaries—for the purpose of providing, in such manner as my Lords may hereafter direct, for superannuation on retirement of such persons as shall hereafter enter the Civil Service."

67. *Chairman.*] Do you remember whether it was proposed by that Bill of 1834 to apply the principle of deductions to all increases of salary which might be received after the passing of the Act?—Yes; to all increases of salary, even if the offices were held by persons who had been appointed previously to the Act.

68. When the Bill received the Royal Assent, did it not enact, that all persons at that time in the Civil Service should be in all future time exempted from deductions?—All persons appointed to the Civil Service previously to the Treasury Minute of the 4th of August 1829; there was this difference between the Bill and the Act; the Bill prescribed that even as regards persons appointed previously to 1829, they should be charged five per cent. upon any increase of salary which might afterwards be given to them; whereas the Act omitted that provision, and confined the deduction to those appointed, or who might be appointed, subsequently to August 1829.

69. The result of that change has been, that any person in the Civil Service now, who entered the service before August 1829, is free from deductions?—Yes.

70. In order, therefore, to understand how the present law operates in any department, it is necessary to know the date at which each civil servant entered the service?—Yes.

71. For example, a person who is now receiving 1,000 *l.* a year, and who received, say only 100 *l.* a year in August 1829, would be free from all deduction, because he entered the service before 1829?—Precisely so; that clause has been very liberally interpreted of late years; even if the civil servant held an inferior situation previously to 1829; for instance, if he had been an extra clerk, or it had been a temporary situation, provided only it was continuous, he is considered to have entered the service previously to 1829, and is therefore exempted from deductions.

72. Lord *Stanley.*] Are the Committee to understand you to say, that any man who received a salary, however small, previously to 1829, is now exempted from deductions upon the whole of his salary, although that salary may now be ten times as great as it was previously to 1834?—Yes.

73. *Chairman.*] The exemption is personal?—The exemption is entirely personal; the proof of that is, that we have it both ways. The ordinary case is, that when a superior office is vacated, the person vacating it has been exempted, and the person succeeding to it pays; the salary as voted by Parliament remains the same in both cases; but the old occupant, generally speaking, having entered before 1829, was exempted, and the new occupant, his successor, pays the deduction; but cases have come within my knowledge, where the reverse has been the fact, that the former occupant of such a superior

Sir *C. E. Trevelyan*, K. C. B.

29 February 1856.

situation has paid the deduction, having been appointed subsequently to 1829, and the person appointed to succeed him was exempted, having entered previously to 1829.

74. Do you know what proportion of the existing public service now pay deductions, and what proportion are exempted from deductions?—I think the calculation which we made was, that two-thirds pay, and that one-third is exempt.

75. The proportions would probably differ in different classes?—They differ very much in different classes, but I believe that is the general result.

76. Sir *H. Willoughby.*] Every person who is exempted must have been more than 25 years in the public service?—Yes; he must have entered previously to 1829.

77. *Chairman.*] Are you able to state the total amount of the annual superannuations and the deductions?—Yes; I have returns which give them.

78. Are they classified?—Yes; I have had the annual statements of compensations, superannuations and deductions made under the provisions of the present Superannuation Act, abstracted; and I have here an account of the annual amount of compensation allowances and superannuation allowances which remained payable on the 31st of December in each year, from 1834 to 1854 inclusive. In the last year, 1854, they are as follow: the annual amount of compensation allowances, 218,564 *l.*, of superannuations, 549,094 *l.*, and of deductions, 61,214 *l.*

79. Sir *H. Willoughby.*] Is that calculation taken from a Parliamentary Paper which is presented annually?—Yes, in accordance with the provisions of the Act of Parliament.

80. Therefore the figures which you have given are figures taken from the last document which is before Parliament upon that subject?—Yes.

81. Are not there subjects mixed up in those accounts which are not strictly either superannuations or compensations?—The account involves many very important considerations, which I am prepared to touch upon in order, and perhaps it would be more convenient if I were to follow my own course in doing so. I may, however, mention one circumstance which is very remarkable. There are at this moment 24,000 persons employed under the Admiralty, the Ordnance and the Post-office, the whole of whom receive pensions, and are included in that total; but none of them pay deductions. I have here another statement, showing the amount of superannuations and deductions paid up to the end of the year 1852. The total aggregate amount (not the annual amount) which had been paid up to that date to persons who had paid deductions, is 36,413 *l.* paid for superannuations, and 3,329 *l.* for compensations on abolition of office; so that about 39,700 *l.* represents the entire benefit which had been received up to the end of the year 1852 by the persons who had paid deductions; that is not much more than one-half of the annual amount which was paid by the same class of persons in the shape of deductions from salaries in the year 1854.

82. Mr. *Henley.*] What was the amount paid for deductions in 1854?—£. 61,214.

83. Mr. *Macartney.*] What is the aggregate of the contributions up to the end of the year 1852?—The aggregate of the contributions is 621,589 *l.* I have got the same result in another way. I have another return which, though not a complete one, is very illustrative of this part of the subject. £. 138,609 is now annually paid by the Paymaster-General in superannuations to that portion of the Civil Service whose superannuations are paid by him. That does not include the great Revenue departments, which pay their own superannuations. Of 138,609 *l.* annually paid by him, only 6,524 *l.* are paid to persons who have paid deductions. The whole of the remainder is paid to persons who have received their pensions without any deduction from their salaries.

84. *Chairman.*] Does the Act of 1834 contain any direction with respect to the creation of a Superannuation Fund, similar to that in the Act of 1822?—It contains no express direction for the creation of a fund. There is only a general presumption, derived from the tenor of the Act and the whole of the preliminary proceedings, that the deductions are intended to defray the pensions of the contributors. The only indication which the Act contains as to the intention of Parliament in making those deductions is to be found in the words, "with a view to reduce prospectively the charges incurred in providing for superannuation allowances." If the text of the Act is taken without the context

context of Sir James Graham's and Lord Grey's speeches, the Minute of 1829, the Report of 1828, and all the other preliminary proceedings, then we have only the meaning contained in these bare words.

85. Does not the Act of 1822 contain specific directions with respect to the creation of a Superannuation Fund; namely, that a fund should be created, and the account kept in the Bank of England, and the monies lodged in the hands of certain commissioners; and does not the absence of any such provisions in the Act of 1834 raise the presumption that it was not intended by the Act of 1834 to create any such fund?—Undoubtedly, that difference in the mode of dealing with the subject showed that it was not intended to keep the same strict account of the fund as was done on the former occasion. But I conceive that the direction to make the deductions had a reasonable and equitable meaning, which is to be deduced, not only from the words of the Act, but from the words of those who introduced it, and who explained the intention of the Act, and from the whole of the preliminary proceedings. The whole tenor of the preliminary proceedings, commencing from the year 1822, points to this arrangement, that certain deductions were to be made from the salaries, and that the scale of the pensions was to be so framed as to be defrayed by those deductions; in other words, that the pensions were to be defrayed by the deductions, and that the deductions were to be made to defray the pensions. I think that is the plain English of the whole series of documents.

86. Do you think that the course that was taken by the Government in the execution of the Act was in accordance with the views of the Legislature?—I think that it was intended by the Legislature that the abatement so made from the salaries should go in aid of the expense of the pensions, or in the words of the Act, "to reduce;" it does not even say to pay the whole of it, but "to reduce prospectively the charge incurred in providing for superannuation allowances." The Act of 1822 provides for the payment of only half the pensions out of deductions from salaries. But when a *primâ facie* case came to be shown that the deductions exceeded what was required to defray the cost of the pensions, then the time came for re-considering the whole arrangement; it is at least very questionable whether, in requiring the civil servants to pay more than is required to pay their pensions, the Government is acting in accordance with the intentions of Parliament.

87. Mr. *Rich.*] Do you imagine that when the idea which you state was entertained by Parliament and the Government of making deductions such as should meet the charge for retirements, that idea had respect solely to the retirements of the persons whose salaries were fixed, with deductions?—I conceive so; Sir James Graham says so in his speech, and he is the highest authority upon the subject; he said so at a time when his mind was full of the subject.

88. Do you imagine that he excluded any idea of compensation to officers who had paid deductions on the abolition of their offices?—I conceive the true intention of the Act, as explained by Sir James Graham at the time, was, that those who paid the deductions should receive pensions defrayed from those deductions, either ordinary retired allowances on retiring in consequence of old age or sickness, or, if the office was abolished, compensation allowances.

89. Were not those deductions to cover not only superannuation allowances, but allowances given on abolition of office?—The question was not raised at the time. I see that the framers of the return which I have submitted to the Committee so considered it. In retiring on account of old age or ill-health, the officer has an obvious interest in doing so, and that is an argument in favour of making him contribute. Whether it is a just and sufficient argument, is another question. At any rate, there is something to be said in favour of making him contribute in that case; but when his office is abolished, that being entirely for the benefit of the public, it seems just that the public should alone pay.

90. You say that in case of the office being abolished, it seems just that the Government alone should pay; do not you think that the justice of the case would be met if the public were to pay to the individual rather a higher rate of retirement in consideration of the disappointment of his hope of further rising?—I think, whatever may be the fair compensation to an officer whose office is abolished, the Government should pay it entirely; because, when an office is abolished, the officer's plan of life and hopes of benefiting himself are destroyed, solely for the benefit of the public.

Sir *C. E. Trevelyan*, K.C.B.

29 February 1856.

91. But still, if such officer had served his 40 years, and his health was infirm, and within a few years he would be compelled by infirmity to apply for superannuation allowance, would you, merely upon the ground of the office being abolished a very few years prior to the time when he would in the ordinary course of things retire, put the whole of that charge upon the public?—According to the present arrangements, perhaps, in such a case the matter should be compromised; so that a part should be imputed to his own deductions, and part to the public; but that is rather an exceptional case. The ordinary case of the abolition of an office is that of a man being suddenly broken in upon in the midst of his career, by being told that his office, upon which he depended for his livelihood, is abolished.

92. Might not such a case be met by a superannuation allowance being granted to such officer upon a more liberal scale; for instance, by his being put one or two classes higher?—It is easy to assess compensation suited to the circumstances of the case; I understood the question to be, whether the compensation should be paid by the officer himself who is damaged by the abolition of his office, or by the Government who is benefited by it.

93. You have read the Report, in which it was stated by the Finance Committee in 1828, that they considered that the salaries of the civil servants about to be subjected to deductions were sufficient to bear those deductions; are you aware whether any deductions of salaries to any considerable extent were made between the years 1821 and 1831?—Very large indeed. I have before me a Return, ordered by the House of Commons to be printed on the 12th of July 1833, showing the Establishments of the Public Departments in 1821 and 1832 respectively. The general result is, that 5,689 persons were reduced, and 1,026,189 *l.* of annual salaries was saved; but that general Return gives no adequate idea of the extent of reductions in particular departments. I have therefore brought with me a memorandum, by Mr. Crafer of the Treasury, which he prepared in the year 1850, which gives a statement of the reductions in particular offices, the Treasury, the Customs, the Excise, and so forth, which I will give in—[*The same was delivered in.*]

94. In those Returns are included a great number of offices which were abolished?—Yes.

95. Therefore that would not show the reduction of salary of the actual recipients of the salaries?—That portion of the Return would not, but the reductions of salaries were very large indeed.

96. In going through this Return, I have found a great number of salaries increased as well as reduced?—No doubt.

97. There are many official salaries increased?—No doubt; on a general revision of the public establishments you come across offices that are underpaid, and you increase them.

98. Then may not a return such as that which you have given in, mislead you with reference to this point?—No; on the whole there was a great diminution in the income of public servants; there were three categories; one of salaries reduced; in a great majority of cases the salaries were actually reduced in amount; in a much smaller number of cases the salaries were increased, but then it was the just reward of labour; it was remedying injustice by making the salary what it ought to have been previously; and in the third case the offices were altogether abolished, and there was neither increase nor decrease.

99. Taking the Treasury, and leaving out the political appointments, I find that the Assistant Secretary to the Treasury was reduced 1,000*l.* a year?—It was reduced more than that; the Assistant Secretary in 1821 had 3,500 *l.* ordinary salary, and 300*l.* as Treasury Auditor, being 3,800*l.* altogether; he now receives 2,500 *l.* altogether, deducting 125 *l.* for superannuation. A sweeping reduction of Treasury salaries took place in the year 1834, under Lord Melbourne's administration, shortly after the date of the Return. I beg to be allowed to give in this Return, as containing a more particular account of the reductions.—[*The same as already delivered in.*]

100. Sir *H. Willoughby.*] Taking the superannuations and the compensations together, it appears that in the year 1854, 776,000 *l.* were paid, and you have divided that amount into two heads, the superannuations being 549,000 *l.*, and the compensations 218,000 *l.*; might not you entirely strike out, with a view to the question before the Committee, the second head, compensations?—I conceive

ceive that under a proper administration of the public service there ought to be no compensations; but in order that I may submit my views to the Committee in as lucid a manner as possible, I have got the heads of them before me, and, with the permission of the Committee, I will proceed to state them.

101. *Chairman.*] Is it not the fact that those persons who have received compensation, and have left their offices, are, in general, persons who would have received superannuations on account of their age if the office had remained in existence a few years longer?—All, or a great majority, would have received retired allowances if they had remained in the service to the end of the chapter; but they were, with very few exceptions, persons who were appointed previously to 1829, and had not contributed; and, as regards the future, I repeat, that under a proper regulation of the public service there ought to be no compensations, or scarcely any.

102. For the first few years after the passing of the Act of 1834, was not this its principal operation, that persons newly appointed to the Civil Service paid the deductions, and that very few received superannuation allowances?—Yes.

103. There was therefore a considerable receipt from deductions, and scarcely any payment of pensions to persons of that class who retired?—Yes; it was like the first period of the operations of an insurance society—a large receipt of premiums, and very few payments of policies; consequently a large accumulated fund.

104. The Government, in fact, have treated the superannuations as one fund; they have set off the deductions against that fund, and then they deduct the one from the other?—That has been done in the Return furnished to Parliament, but I am not aware that it was done as implying that the deductions made from the salaries of one class of servants can properly be set off against the pensions and allowances to another class of servants who paid no deductions; it is merely the way in which the information happens to be given in the Return made to Parliament.

105. In practice, were not the abatements deducted from the salaries of each office?—Yes.

106. Do not the deductions, in fact, go towards the diminution of the expense of each department?—Yes.

107. Then the Government, in fact, has not attempted to treat the deductions from the salaries since 1834 as a separate fund, to be appropriated to the pensions of any particular class of civil servants?—The deductions were dealt with entirely as a matter of account; the object of the deductions is to be sought in the Act of Parliament making them, and the proceedings upon which that Act of Parliament was founded; the manner in which those deductions were disposed of was merely a matter of account; in the first instance they were carried by the different departments to the credit of the votes for pensions for their respective departments, and after that, on a more improved arrangement of our accounts, they were collected by the Paymaster-general, and carried to the credit of the aggregate annual vote for superannuations and compensations.

108. Was there anything in the Act of Parliament that could lead any civil servant entering the Civil Service in 1829 to expect any greater benefit from those abatements than that to which he was entitled under the scale of pensions fixed by the Act?—Not according to the letter of the Act, undoubtedly; but as soon as it came to be ascertained that a larger amount was collected by the deductions from that class of persons than was required for the payment of their pensions, then a claim arose which had not been contemplated by the original arrangement, and it required a separate consideration.

109. Then your view seems to be, that the Government acted according to the letter of the law, but that the equity of the case was against them?—I conceive that there has been no breach of faith in reference to the abatements, but that the arrangement is in its nature inequitable, and that it belongs to that class of bad laws which are contrary to the natural sense of justice of mankind; in criminal jurisprudence the effect of such laws is that juries will not convict upon them. In civil administration the effect is, that they obstruct and baffle all our endeavours for the improvement of the Civil Service. However much we may endeavour to improve first appointments, to establish the principle of promotion according to qualification and merit, to consolidate cognate establishments, to make a proper division of labour, or to fix responsibility, this question of abatements continually meets us, by raising discontent. Organisation is a very

Sir *C. E. Trevelyan*, K. C. B.

29 February 1856.

important thing, but the maintenance of a proper feeling and spirit on the part of the public servants is a still more important consideration; rules and systems are a poor security compared with that habitual sense of duty which induces a public servant, under all circumstances, to do the best he can for the public as a faithful steward of his time and opportunities; and that sense of duty cannot be practically arrived at without the sentiment and feeling that the servants are equitably and generously dealt with.

110. Is it your opinion that the present system of abatement from salaries for superannuation ought to be repealed?—Decidedly so.

111. What are the principal grounds upon which you form that opinion?—My ground is, that the arrangement is, as I have stated, in its nature inequitable, contrary to natural justice; and my proofs are, that according to general understanding in such cases, the Government in withholding a portion of the salary, that is of the property of its servants, incurs the obligation of applying it in some manner for the benefit of the owner; and the fact of the clerk submitting to the condition does not make that justice, which is in its principle injustice; especially when it is considered that 19 out of 20, or a much larger proportion of the young men who are admitted into the public service, are put in by their parents or relations for the purpose of providing for them, and neither they, nor generally their relations, are acquainted with all these details of deductions, of pensions, or contingent advantages or disadvantages. All terms of service ought to be of a very simple kind. Hence the impossibility of getting rid of the idea of an appropriated fund. It rises upon us continually, almost daily. We have always, although the Act did not prescribe it so in detail, spoken and written, and in a great measure acted upon the supposition of its being an appropriation for the purpose of paying the pensions of the contributors; for instance, in the receipt which we give for our salaries at the Treasury at the end of every quarter it is said, so much deducted for Superannuation Fund. We excluded the word from the Finance Accounts; but last year, Mr. Anderson, in revising the Finance Accounts, put in quite as matter of course, "Deductions for Superannuation Fund." I sent my private secretary up to him with the Finance Accounts, and said that so great a financier of course had some good reason for re-inserting the word "Fund." His reply was, that it was mere common parlance; that he did it quite as a matter of course. I can mention a still more remarkable proof of the instinctive manner in which this view occurs to every one: Mr. Rich, when he took the principal part in the business of the Superannuation Committee, prescribed a printed form in which all applications for superannuation were to be made, containing all the information required by the Act, and one of those points of information required in the Return, which was revised again and again by Mr. Rich, and by others under his direction, is, "Date of first contribution to Superannuation Fund." But there is a more painful illustration of it. For years past, and to this day, we are continually receiving applications from widows and orphans of servants who have died in harness, applying to have the abatements restored, and they state that their fathers or husbands have paid for so many years, 10, 15, 20 or 25 years, those deductions from their authorised salaries, but that they never obtained any benefit from them.

112. Mr. *Rich.*] Will you state what answer has been returned to those applications?—The answer that has been always returned, has been that the deductions were made in accordance with the Act, and that we had no power to restore them: but nothing has been able to persuade these poor people that they were not unjustly dealt with. I lately got out a bundle of applications of that kind, and the answers to them for the last four or five years, a great number, and they alone represented a mass of discontent and presumptive grievance, which was enough to spoil the tone of any public service.

113. Did your answers to those people never explain to them that they were under a misapprehension in thinking that there was such a thing as a superannuation fund?—I cannot say that I recollect that particular answer having been returned; we have always been in the habit of referring to the terms of the Act of Parliament. Till the question was raised out of doors, we never considered at the Treasury whether there was a Superannuation Fund or not; all we knew was, that certain deductions were directed by Parliament to be made from the salaries of those appointed subsequently to a certain date, and that they went in aid of their pensions; that was the general notion which we had; we

Sir *C. E. Trevelyan*, K.C.B.

29 February 1856.

we always supposed (and this tradition of the Treasury was derived, I believe, from those who took part in passing the Bill) that those deductions were not even intended to go the length of paying the whole of the pensions, but were merely (as is stated in the Act of Parliament) to *reduce* the charge for pensions.

114. But you distinctly said that the Act of 1834 excluded all reference whatever to a Superannuation Fund, and that the Treasury Minute of 1829, which was in accordance with the Finance Committee's Report in 1828, excluded it also; will you point out how the Treasury have acted as if it were a Superannuation Fund?—It is merely a different way of stating the question: there is no fund in the sense in which a professional accountant would use the word "Fund." There has been no separate account kept of the deductions, or of the mode of appropriating them; but we have always considered that there was the equitable intention in making the deductions, and that in the general sense of an equitable intention it was a fund, that is to say an appropriation; that the deductions were made for the purpose of paying pensions to the persons who suffered the deductions.

115. Do you find that stated in the Act?—I conceive it to be implied in the Act; it is clearly stated by Sir James Graham in explanation of the intention of the Act.

116. Is it clearly stated by Sir James Graham, that the fund formed by the deductions is to be applied solely to persons paying the deductions?—I think his words imply that. I will read his words again: he says, "In order to provide a fund on the principle of insurance; they will pay the premiums themselves, and will receive the whole amount of the benefit." I may mention, that I carefully compared the report of the debate, in Hansard and in the Mirror of Parliament, which was then published; Hansard gives the whole debate very shortly, and he makes scarcely any allusion to this; in the Mirror of Parliament the debate is reported in full, and these words are from the Mirror of Parliament.

117. Are you aware that Sir Robert Peel destroyed the authority of the Mirror of Parliament, in a celebrated debate in which he took a part?—I think the short-hand writer who acted on behalf of the Mirror of Parliament could hardly have invented these words; there was no discussion at that time: the thing was not in question; it related to a class of public servants, who in their official capacity were only five years old, the oldest of them.

118. In the Session of 1831, were not very large reductions made from the salaries of almost all officers holding important political appointments, varying from 10 to 20 per cent.?—I cannot say what the amount was, but I know that considerable reductions were made.

119. For example: the salaries of the Principal Secretaries of State were reduced from 6,000*l.* to 5,000*l.*?—Yes.

120. Sir *S. Northcote.*] Although the Act of 1834 does not mention a Superannuation Fund, the Act of 1822 distinctly contemplated a Superannuation Fund?—Yes, and prescribed the mode of keeping the account, and so forth.

121. Was not the arrangement of 1834 adopted because the public grumbled at the large amount that was being paid in pensions?—Entirely so; I was coming to that presently.

122. Mr. *Macartney.*] Referring to the speech of Sir James Graham, who was then the responsible person for carrying the Bill, did he not, in his speech upon bringing in the Bill, lay down the principle that the contributors would have a right in their own money?—That is the equitable principle, and it is the principle recognised all through that whole course of proceeding, beginning from 1822, and it was finally announced by Sir James Graham on that very clause of the Bill; it was on the clause which gave a lower scale of pensions; and the purport of his words is, "This is a lower rate of pensions made to suit the deductions." This class of servants are to provide for their own pensions out of their deductions, and they will have the full benefit of their deductions; he says so expressly.

123. Although the Act of Parliament is very loosely worded, yet, seeing the statements made by the two persons charged with bringing forward this measure, does it not appear to you that the intention clearly was, that the persons contributing to the fund were to have an interest in that fund for their own benefit, and that it was not to be made a subject of debtor and creditor with the whole

Sir *C. E. Trevelyan*, K. C. B.

29 February 1856.

civil service, including those branches of the civil service which, previously to 1829, had established their exemption from contribution?—That is my view.

124. Supposing the Minister of the day had fairly put the question before Parliament thus: Here is a service which, previously to 1829, has been chargeable upon the country for superannuations, but, in order to relieve the public from that for the future, we will make a compact with those who hereafter enter the service that they shall contribute to a superannuation fund; would not then a clear separation have been made between those who contributed to the fund and those who were entitled to claim superannuation allowances without a contribution?—In those days the class of public servants interested in this matter hardly existed; they only commenced in the year 1829; they were only five years old in official life in the year 1834, when the Act was passed; they were mere youths; their interests were not thought of; that Parliamentary Return was made out with very little regard to them; the question had not been raised; there had been no discussion about it. I conceive that if the annual Parliamentary Return had been made out according to the intention and spirit of the Act, it would have been divided into two; the first portion would have been for the old servants who received the higher rate of pension, and whose pensions were entirely charged upon the Consolidated Fund, and who had no deduction from their salary. The other portion would have shown a debtor and creditor account of the receipts in the shape of deductions from and of the payments in the shape of pensions to the new class.

125. If the two classes had been so separated, as they ought to have been, by the minister of the day, and the account of the second class had been made out separately, is it your opinion that, if that were properly managed, the civil servants contributing to it would have had a sufficient fund to provide liberally, not only for them but perhaps for their families afterwards?—I am against making provision for families in that form; but according to the best consideration which I have been able to give to the subject, I conceive that if the account were made out in the way described, the result would be that by the time that the charge upon the fund created by the deductions arrived at its maximum, the fund consisting of the interest on the accumulated deductions and of the annual accretions in the shape of deductions from salaries, would be more than sufficient to pay the pensions of the persons who paid the deductions.

126. You are of opinion that it is an improper way of making out the account as against the charge of superannuation deductions, to charge the superannuations which were allowed by Act of Parliament as of right previously to 1829?—I think it is inconsistent with the spirit of the Act.

127. The civil servants appointed before 1829 have an advantage over those appointed after 1829 in two ways (although the services of the latter may be just as important to the country as those of the former); they have the full enjoyment of their salaries, and their pensions are to be paid by the country?—Yes; they have it both ways; nobody grudges it to them; but, as a matter of fact, the servants appointed before 1829 have a double advantage; they have a higher scale of pensions, and they are entirely exempt from deductions from their salaries. The civil servants appointed subsequently to 1829 have a double disadvantage; they have a lower scale of pensions, and their salaries are subject to considerable deduction.

128. *Chairman.*] As the system of deductions operates at present, does it not amount practically merely to this, that it is a diminution of the salary?—It is a diminution of the authorised and proper salaries of the offices.

129. Supposing, for instance, it appears in the Estimates that a person has voted a salary of 1,000 *l.* a year, if he entered the service before 1829 he will receive the entire 1,000 *l.* a year; if he has entered the civil service since 1829 he will receive 950 *l.* a year?—Exactly so. Supposing 1,000 *l.* a year to be the proper and legitimate salary of the office, the just reward of the labour and responsibility of the office, then an officer appointed previously to 1829 receives his whole due, and the officer appointed subsequently to 1829 receives it less by 5 per cent.

130. Lord *Stanley.*] I find here in a petition professing to be signed by more than 9,000 members of the civil service, this statement, "although all your petitioners, during their entire official career, are thus taxed for superannuation, yet, as it is estimated according to the average duration of life, that not more than

Sir
C. E. Trevelyan,
K. C. B.

29 February 1856.

than one in ten can be superannuated, it follows that the contributions of the remaining nine-tenths are absolutely lost to them and their families." Are you prepared to say whether that statement is accurate or not as to the proportion of cases in which the superannuation is lost?—I think that the calculation made by Mr. Bromley and Dr. Farr is in the main correct; I have not gone into it as a matter of account, but there are certain considerations which satisfy me that on the whole it is correct. The present amount of pensions, irrespective of compensations, is about 550,000 *l.*; but supposing the present arrangement to be maintained, there are many reasons for thinking that it will be much less in future; in the first place there is a very much lower scale of pensions, so that the positive diminution of charge to the public from giving two-thirds of the salary as the maximum, instead of the whole, for instance, will be very considerable; but the indirect operation of the lower scale will be still more productive of diminution of expenditure, for, the scale being lower, men will cling to the service with greater tenacity, and will remain longer without receiving a pension; consequently a larger proportion will die in the service without receiving any pension, and those who ultimately arrive at their pension will receive it for a smaller number of years. Then, on the other hand, there is a large accruing fund formed by deductions. The salaries, as voted in the Parliamentary Estimates, are the legitimate reward and just compensation for the labour and responsibility, in other words, the proper salaries of office, and whatever is deducted from them is a deduction from the property of the owners of those salaries; whether it be called a fund or not, there is no doubt that a large sum of money has been already got together, arising from those deductions from salaries, and that it has increased very rapidly, owing to there having been a much larger amount of deductions than of pensions through a very long series of years, which has not nearly arrived at its termination. At this moment the annual amount of deductions is upwards of 60,000 *l.*, and the annual amount of the pensions paid to all who have contributed to the deductions is about 12,000 *l.* A very large sum of money will have accumulated in the public purse, derived from deductions from the property of this body of public servants; and when those two things are compared, first the creation of this large fund in aid of the expense of pensions, and next the probable considerable diminution of the charge for pensions owing to the circumstances I have mentioned, I am satisfied that the calculations of those gentlemen will be found to be in the main correct.

131. Mr. *Henley.*] Do you affirm the statement, that it is calculated that nine-tenths of the civil servants of the Crown, who contribute to these deductions, derive no benefit from the superannuation allowances?—I have never gone into the details, but as the result of my general knowledge of the subject, my impression is, that a very small proportion of those who contribute will eventually receive a pension. Returns have been furnished from the great Revenue Departments on the point, showing the number who have contributed up to the present date, and the number who have retired altogether, from all causes whatever, death included, and the number who have received pensions. The number who have received pensions is very small indeed; but that, of course, is not a fair statement. You cannot arrive at a fair result till the whole arrives at its maximum, but it is an indication to a certain extent.

132. Is it your opinion that that statement may be supposed to be incorrect with reference to the ultimate result?—It is impossible for human sagacity to solve the question of fact; it depends upon the events of the future. It will be impossible, until the charge upon the fund arrives at its maximum, to ascertain what proportion of the contributors receive pensions. At present, as I mentioned just now, a very small proportion of the contributors have received pensions, for they are mostly young men, and we must wait many years before we can make a fair calculation.

133. Has this particular branch of the question been the subject of calculation by actuaries, or have they given any opinion upon that particular branch of the question?—I am not aware that any actuary has investigated it, except Dr. Farr.

134. Are you able to state to the Committee upon what ground it is that that statement, that not more than one man in ten will derive any benefit from the contributions, is founded?—No; it is a petition of independent petitioners: it is stated upon their responsibility; Dr. Farr is the only authority who has been consulted. He is a high authority on such subjects.

135. Are

Sir *C. E. Trevelyan*, K. C. B.

29 February 1856.

135. Are you aware whether he distinctly affirms that proposition?—I am not aware.

136. Sir *S. Northcote.*] You know this Return which is before the Committee, showing the number of persons leaving the service from all causes in a certain number of years, distinguishing those who vacate by death, those who vacate on superannuation, and those who vacate by resignation, or in any other way?—Yes; this is a return of the public service divided into four or five classes. In the class of the permanent staff and superior officers, I find, that out of 14,000 persons 176 died, 276 were superannuated, and 509 resigned; according to this statement the number who were superannuated exceeded the number who died.

137. If you take the deaths and the resignations together, do not they exceed, in a very large proportion, the number who retire from superannuation?—Yes; the deaths and resignations together exceed very much the number who retired upon superannuation; but the numbers here stated to have retired by superannuation are the whole who have so retired; the great majority of whom belong to the class of civil servants appointed before 1829; and if those were separated it would affect the proportion very considerably.

138. Mr. *Rich.*] In the Return that has been submitted to you, is there any statement of the services of the persons so retiring?—No.

139. Does it come within your knowledge, that of the coast guard and subordinate officers of the Customs and Excise, many persons enter the service, and retire within two or three years after so entering?—Yes, it is matter of frequent occurrence. Young men enter the public offices, and they find that they do not like the constant attendance and the dry uninteresting work, and they retire.

140. There is reason then to suppose, that out of the number of retirements many may be persons who quit the service after a very short time of service in it?—No doubt, a certain proportion.

141. To that extent the Return would not afford a fair exhibition of the data upon which Dr. Farr has formed his calculation?—It would be modified by many circumstances, that included. On the other hand, when men have fairly embarked in the service under the new scale, they will have a stronger motive than at present to cling to it, owing to the diminished rates of pension.

142. Can you state the average age at which each person enters the service?—I should put it at 18.

143. The present deduction commenced in 1829?—Yes.

144. The average age of persons paying deductions, would probably be about 45 years?—It would be difficult to say what is their average age, because they were appointed from year to year; there would be only a small number in the first year; a further number in the second, and so forth; the oldest would be 45 years old.

145. That being the case, the pressure upon the fund for retirement cannot now be estimated by any facts?—That is to say, it can only be estimated by general inferences. We must bring the experience of the past to bear as well as we can upon the probable events of the future; but the actual result of the present arrangement will only be seen when the effects of it arrive at the maximum, when the persons who entered under the new terms of service come to retire in considerable numbers.

146. You have spoken of the creation of a Superannuation Fund; will you state to the Committee any instances in which any fund has been created by Act of Parliament, without provision made for the conservation of that fund, and for the appropriation of it to certain purposes?—My statement was not that a fund had been created in a strict accountant's sense, but merely that the intention of the arrangement implied an appropriation; I am not aware of any similar arrangement elsewhere.

147. In 1822 a fund was actually created?—Yes.

148. In 1834 no such fund was created?—That is, no account was directed to be taken of it. There was an appropriation; there was a deduction from the salaries; that is from the property of the civil servants; and there was a Parliamentary appropriation of that deduction. That appropriation was expressed in terms which were not very lucid; but taking the whole together, my opinion is, that the intention of Parliament was that the fund should be appropriated to the payment of the pensions of the contributors.

149. In

Sir C. E. Trevelyan, K. C. B.

29 February 1856.

149. In the Parliamentary sense of the appropriation of certain sums voted by Parliament and appropriated to special services, do you find in this Act anything devoted to special services, and to those alone?—I find nothing beyond the words of the Act, that it was to be in diminution of the charge of the pensions, and Sir James Graham's explanation of that, which I have already quoted.

150. Sir *S. Northcote.*] In the year 1822, when the former arrangement was made, although the deductions made by it were somewhat less onerous than those made under the Act of 1834, was not the scale of pensions provided under it somewhat more favourable than that in 1834?—Yes, much more favourable.

151. Would not that cause a presumption, not legally, but equitably, that it was intended to apply the deductions ordered in 1834 somewhat in the same way in which those ordered in 1822 were applied?—Certainly; I think the animus of Parliament may be fairly deduced from a comparison of the two Acts. The Act of 1822 gave larger pensions and prescribed smaller deductions, and it directed that the pensions should be charged upon those deductions only in the proportion of one moiety; so that it seems very improbable that when the Parliament of 1822 had made such an arrangement, the Parliament of 1834 would make another arrangement which, at all points, would be so much more disadvantageous to its servants; that is, that the pension should be lower; that the deductions should be larger; and not only that the whole of the pensions, instead of half, should be charged upon the deductions, but that after paying for their own pensions, this class of public servants should contribute to the pensions of the judges, and of the administrative officers of the legal departments, and of diplomatists, and of various other classes of persons who are better paid, upon the whole, who receive larger pensions, and who pay no deductions.

152. Mr. *Henley.*] I understand it to be your distinct opinion that the deductions that have been made from the civil servants of the Crown who have entered since 1829 are larger in amount than the advantages held out to them by the scale of pensions?—I conceive, according to the best judgment I can form upon the facts of the case, that the produce of the deductions will be much more than will be sufficient to defray the charge created by the pensions of the contributors.

153. And that therefore in your judgment, whether the expression of the Legislature be or be not such as strictly to give the notion of a fund, the deduction that has been made is more than the corresponding benefit afforded to the civil servants of the Crown?—I conceive so.

154. We may infer from the tenor of your evidence, that you have given considerable attention to this subject, and have carefully considered these calculations which officially or otherwise have been placed in your hands, relating to this subject?—I have given my best attention to the subject since the question was first mooted six or seven years ago; I have had it constantly before me, and have studied it in every point of view, but I must guard myself by saying, that although at first we attempted exact calculations, we found that the nature of the case did not admit of calculations in a strict sense, because the results are still in the womb of the future, and we could only draw general inferences.

155. That is to say, you had not the advantage of being confined simply to a calculation of human life or human disease, but you had also to take into consideration the element of resignations and the various circumstances that take persons out of the Civil Service, which goes to disturb what would be the ordinary calculation in the case of an insurance office?—We had especially to include the operation of an element which is not yet ascertained, namely, the effect of the lower scale of pensions upon the retirements; we know the effect of the larger scale of pensions upon the retirements, but we do not know the effect of the lower scale; the retirements which have hitherto taken place have been almost all those of young men in the early part of life, who have been afflicted with some disease; we have not nearly come to the retirement of the elderly men.

156. That is to say, considering the element of the reduced rate of retiring allowance, you have not been able to test how far it may induce persons at particular periods of the service, either to retire or to go on and die in harness?—We have not been able to ascertain that. There is one consideration which meets one at the threshold: at present a person may retire with three-

Sir *C. E. Trevelyan*, K. C. B.

29 February 1856.

fourths of his salary, or if he stays long enough, the whole; but under the present Act, and the new scale, nobody can get more than two-thirds. That is so considerable a diminution of income to a class of persons who, generally speaking, have not much besides their official income, that there is no doubt whatever it will lead to great reluctance to retire.

157. And that, of course, is not only a disturbing element in the calculation, but it does, *pro tanto*, act injuriously to other members of the Civil Service in stopping promotion?—No doubt it does. It is not merely that they are reluctant to retire, but, owing to their clinging to the service longer than they ought, a much larger proportion are likely to die in the service without receiving any pension.

158. And it may also possibly act injuriously upon the public service by inducing men to remain in it when, in point of fact, their energies are no longer equal to the discharge of their duties?—It may, no doubt. Indeed, I am confident that if the present arrangement is maintained, it will be necessary for the protection of the public interests to fix an age, say 65, when a man must retire, and then cases of grievous hardship will be of daily occurrence, because faithful servants, against their will, would have to retire on a considerable diminution of income.

159. You are distinctly of opinion that, as regards the efficiency of the public service, the present arrangement will be apt to work injuriously, and that it will also work injuriously towards the officers in the public service by retarding their advancement?—I think so; I think it is a very imperfect arrangement, which requires a great deal of amendment.

160. Sir *S. Northcote.*] Was not the object of the 27th clause of the Act of 1834 expressed to be for the purpose of reducing prospectively the charge of Superannuation Allowances?—Yes.

161. The allowances are granted according to the nominal amount of salary?—Yes; on the average of the last three years.

162. So that when a man retires upon two-thirds of his salary, he retires upon two-thirds of his nominal, not of his real, salary?—Of his gross salary, without deduction.

163. Does not the present system keep the nominal salary above the real salary?—Yes.

164. Does it, therefore, reduce or increase the charge for pensions? For example, if a man is really receiving from the public 950 *l.* a-year, and is nominally receiving 1,000 *l.*, when he retires, does he get two-thirds of 950 *l.*, or two thirds of 1,000 *l.*?—Two-thirds of 1,000 *l.*

165. Does that reduce or increase the pensions?—It establishes a distinction between the ostensible amount of a man's salary and the real amount of his salary; and, inasmuch as the pensions are calculated on a larger ostensible amount, it so far increases the charge for pensions.

166. Is it not the fact that the abatements made from salaries do not reduce the real amount paid by the public in pensions; they provide a fund to meet it; but they do not reduce the amount to be paid?—Certainly not.

167. But the present system gives the appearance, as the matter now stands, of, say 60,000 *l.* a year less being paid in pensions than really is paid, and of 60,000 *l.* more being paid in salaries nominally than really is paid, does it not?—No doubt it does, because from the gross amount of pensions paid there is now 60,000 *l.* deducted, which is not pension, but is merely deduction from the salaries, and therefore it makes the pensions appear less, and the salaries appear more than they really are.

168. Does that give an accurate view of the case to the public?—No; I think all these deductions from the remuneration of the public servants are very objectionable in many points of view; they create delusion, they create discontent, they create complications of accounts. I would refer to a deduction which was made from the pensions of soldiers; it was called "poundage," being so much in the pound; it amounted to 50,000 *l.* or 60,000 *l.* a year in the peace time; and now, after this war, and the numerous transfers to the pension list, it would amount to a great deal more. I have brought with me, as a curiosity, a slip of paper which directed the discontinuance of that charge, which was very properly done. I will read it if the Committee please; it is from the late War Office, and these few words describe the whole of the reasoning which was bestowed upon this abolition of deductions from pensions;

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it is short, but very true; it is a letter to the Chancellor of the Exchequer from Lord Panmure, then Mr. Fox Maule: "Sir,—With reference to my personal communications with you on the subject of poundage, and to the anxiety so generally expressed by the pensioners to be relieved from that deduction, I have the honour to transmit, for the approbation of the Lords Commissioners of Her Majesty's Treasury, the copy of an Act which I propose submitting to Parliament for that purpose, in case the Government are satisfied of the expediency of discontinuing that stoppage in future." This was an old grievance of the Chelsea pensioners, spread all over the kingdom.

169. *Chairman.*] That was a stoppage from pensions, not from salarie?—From pensions, but it is the same in principle.

170. Does not the annual superannuation account state the entire amount of allowance, and show how much it is diminished by the deductions from salaries?—Yes.

171. Mr. *Rich.*] Substantially I gather from your view of the discontent and misapprehension which exists with regard to the Superannuation Fund, that you are of opinion, that if in 1831 it was thought expedient to effect a retrenchment in the charges of the Civil Service, it would have been better had there been a specific reduction of salary made, instead of the application of the deductions for retirement, leaving the retirements to be paid from the public funds?—I should not express my real opinion if I said that it would have been better; in some respects it would have been better, in so far as that there would have been less misapprehension. But the question of salary and the question of pension ought not to be mixed up together; the salary ought to be fixed at what, on a view of all the circumstances, is considered to be the just reward of the labour and responsibility, and any deduction made from that standard is wrong; it is contrary to all principle; it is unjust to the servant, and it is injurious to the master. The question of pensions is a separate question entirely; according to my view, the proper mode of remunerating public servants is by moderate salaries with moderate pensions at the termination of their service. It is a great security for the fidelity of the servants; it keeps their minds free from harassing cares as regards the future, and it produces such a state of certainty through the whole of life that it enables the Government to get the services of its servants at a lower rate than it could by any other arrangement. Then if, as I have stated, moderate salaries with moderate pensions at the end of them, are the best mode of remunerating public servants, not only for the servants themselves, but for the State itself, if in a purely public point of view, that is the best arrangement, what room is there for deductions?

172. Supposing that, in 1831, the Government, considered it necessary to carry out a retrenchment in the expense of the public service, do you consider that it would have been much wiser to have made a reduction of salaries than to effect a reduction by making deductions from salaries, for the purpose of meeting the charge of the Superannuation Fund, which existed, and which they had no intention of disturbing?—That is a point which I have never considered. The only thing of which I am quite certain is that both arrangements are very bad.

173. You think that a reduction of salaries would have been bad?—I think so, because the salaries had been very largely reduced. Upon the whole, I think they were moderate salaries, and that they could not have been reduced further without impropriety.

174. If it had been left to you to reduce them, would you have thought it better to do it by a direct reduction of the salaries, or by the indirect method of an abatement for superannuations?—If the salaries were too high, if they were above the just standard, then no doubt it would have been proper to reduce them; but being moderate and proper salaries, I have not a word to say in favour of that reduction, even as an alternative with another evil; it is merely a question between two evils, to choose the least; without full consideration I could not say which is the least.

175. Assuming the salaries to have been too high in 1831, do you think that the preferable mode of reduction would have been by a direct reduction of the salaries, and not by an indirect reduction by an abatement for superannuations?—Assuming that they were too high, the preferable mode was to reduce the

Sir *C. E. Trevelyan*, K. C. B.

29 February 1856.

salaries; where they were too high they were reduced. A great reduction of salaries at the Treasury took place after 1831.

176. *Chairman.*] You adverted just now to a certain calculation made by Dr. Farr with respect to the large gain of the public from the working of the deduction system under the present Act; do not those calculations proceed upon the assumption that the abatements are annually funded, and accumulate at compound interest?—Yes; that they accumulate at interest; I have not entered into the details.

177. Is that assumption consistent with the fact?—No, but it is consistent with the equity of the case.

178. It is a mere ideal calculation of what would have been the case if a different practice had been adopted?—It goes upon the assumption that the deductions are sums *bonâ fide* withdrawn from the salaries, that is from the property of the civil servants, and that the Government take them in charge. When a master takes his servants' money in charge, it is presumed that he accounts to him for interest for the use of it.

179. Then those calculations are founded not upon the existing state of things, but upon an imaginary and ideal state of things?—Upon a state of things founded upon an equitable hypothesis.

180. Is there anything in the Act of 1834 which could have induced any person to think that the civil servants subject to deductions could obtain under the provisions of the Act, or through the agency of the Government, any greater benefit than might be secured to them under the scale of superannuation pensions laid down by the Act?—No, not under that Act, certainly; my argument is against the Act itself; all that the civil servant was entitled to, according to the letter of the Act, was his pension under the Act, according to the new scale. But the Act prescribed deductions from salaries, and gave an indication of the object of those deductions; and when you add to the indication so given, all the other evidence connected with the subject, you find that the intention of the deduction was to pay the pensions of the contributors; and it follows from that, that if the deductions are larger than are required to pay the pensions, they are larger than can equitably be taken under the Act, and that therefore the Act ought to be altered.

181. Looking at it as a matter of expectancy, suppose the case of a person appointed to an office in the Civil Service in the year 1835, he takes this Act, and he sees, in the first place, that his salary, if it is above 100*l.* a year, is liable to a deduction of five per cent.; about that there can be no doubt; he must see that under the Act, if his salary, for example, was 1,000*l.*, he never could receive more than 950*l.*?—Yes.

182. If he was to attempt to form a judgment as to his individual expectancies under the Act, without looking at the policy of the Act, is there anything in the Act that would lead him to infer that he ever should obtain, in consideration of the 50*l.* that he would annually pay anything more than the prospective benefit of the superannuation pension which is defined in other clauses of that Act?—Certainly not as long as the Act remains in existence; but if he was a man of sense, he would inquire what was the object of the deduction, and if he satisfied himself that the object of the deduction was to pay his pension, and he found on the best calculation he could make, that the deduction was much larger than was required to pay his pension, then he would consider that he had an equitable case for going to the Government and to Parliament, and saying, "You have prescribed certain deductions from my salary in order to pay my pension, and according to the best calculation I can make, those deductions are much larger than are required for that purpose; therefore, according to the equitable intention of the arrangement, I beg that the deductions may be diminished and reduced to the amount required to pay my pension."

183. If he was a sanguine man, he might hope that he would, by proper representations, persuade the Legislature and the Government to adopt his views; but so far as he founded his calculations upon the Act of Parliament now in existence, would he not see that in consideration of the deductions to which he is subject under the Act, he never could under any circumstances obtain anything more than the pension defined by the Act?—Certainly, under the

the Act; but the question before the Committee, as I understand it, is whether that provision of the Act is a right one.

184. Are there not two questions before the Committee; namely, one whether there has been any breach of faith, or want of equity in the past treatment of the public servants; and another as to whether there are grounds for making a change as to the future?—No doubt there are two questions. I have already submitted to the Committee, that there has been no breach of faith, because anybody, by reading the Act of Parliament, might see that as long as that Act remained in existence, he was bound to pay 2½ or 5 per cent. from his salary, and that he could not receive more than the rate of pension prescribed by the Act. Those are his terms of service. But in this country, we are accustomed to discuss the reason and equity of things, and we have thus arrived at the opinion that the arrangement is in its nature inequitable, and contrary to the intentions of Parliament.

185. Is not one objection made to the present system, that it is unequal with reference to the different classes of the Civil Service?—Yes.

186. Will you explain the nature of that objection?—I have stated some of my reasons for thinking that, although consistent with good faith, the Act was in its nature inequitable. My next reason is that it is grossly unequal. Equality belongs to the very essence of justice, but there are some independent, powerful classes, especially the large class of diplomatists and lawyers, not merely the judges, but the much larger class of administrative officers of the courts in England, Ireland and Scotland, and the county court judges, and treasurers and clerks, and the assistant barristers in Ireland, and the sheriffs depute in Scotland, all together forming a very large class indeed, who are almost entirely exempted from the deductions. The Treasury, in its various dealings with the subject of superannuation, has from time to time endeavoured to bring the several sections of this great class under contribution, but we have almost always been foiled; and even when we have succeeded in some degree, they have always prescribed conditions to us much more favourable to themselves than those to which the clerks are subjected; then, as the powerful few, so are the powerful many. There are 24,000 dockyard men, workmen employed in the arsenals, and Post-office sorters and letter-carriers and so forth, all of whom have at this moment a contingent right to a pension, without paying any deduction whatever; and the inequality there is more remarkable, because the exemption from deduction is extended to 200*l.* in the dock-yards. I presume it was not considered advisable to touch any of the large class of workmen, so that although the clerks and messengers pay on whatever salaries they may receive, however small they may be, a large class of persons in the dockyards are exempted up to 200 *l.*

187. Can you state the annual receipts of persons receiving weekly pay only in the dockyards, who are entitled to superannuations, but are not subject to deductions?—I have a statement of it; but many of them receive salaries up to 200 *l.* a year; I have made two calculations, founded on actual returns, one before the present war and the other after. I will read it: subordinate establishments which receive pensions, but do not pay deductions; first of all, from the Returns which have been recently received, it appears that the Ordnance Department numbers 9,472; aggregate pay, 504,000 *l.*: Admiralty, 12,508 persons; aggregate pay, 821,083 *l.*: Post-office, 2,398 persons; aggregate pay 174,000 *l.* Total number who have this double advantage, 24,378. Their aggregate remuneration, 1,499,083 *l.* a year. So that persons receiving salary and pay to the amount of a million and a half, are entitled to pension, and will be included in the annual Return furnished to Parliament as receiving pensions without having paid any deductions. Then I have similar Returns, furnished two or three years ago from the same departments, giving a total of the number of persons of 18,606. So that we have for the war establishment 24,000; for the peace establishment, 18,000; and we may take the average at 20,000. It is not likely to go below that. The whole number of the class of clerks who pay deductions, is only 15,000 or 16,000; so that, besides the lawyers, diplomatists, and others, there is this further large number of persons who pay no deductions.

188. Mr. *Rich.*] Will you state how many of those receive weekly pay?—A large proportion, but a great number do not.

 189. Are

Sir *C. E. Trevelyan*, K. C. B.

29 February 1856.

189. Are there not above eight-tenths who receive weekly pay?—We have no returns to that effect; the number of persons who receive pensions without paying deductions much exceeds the number of those who pay deductions, and although the pensions are smaller, the terms are more favourable, and the pensions are received after a smaller number of years, so that coming quicker they tell more upon the account.

190. Mr *Macartney.*] Is there not great ground of complaint on the part of the civil servants on account of their being subjected to deductions from which the powerful few, who are equally entitled to pensions, are exempted?—Yes; their terms of service are more favourable in other points of view, besides the absence of deductions; their rate of remuneration generally is much higher, and they get their pensions at very much shorter periods; their terms of service altogether are much more favourable.

191. Mr. *Rich.*] Can you furnish a return of the number receiving weekly pay?—We could not without sending to the departments.

192. Can you state the increases and decreases of salaries which have taken place from time to time?—The increases of the remuneration of this class of workmen have been very various, especially of late.

193. Does it not strike you, that with the increase and decrease of salaries varying so frequently, it would be very difficult to establish a scale of deduction?—No, there would be no difficulty, because, when the monthly salary is paid, the deduction might be made *pro ratâ.*

194. Would not a *pro ratâ* reduction upon the monthly pay be likely to create a great deal of dissatisfaction, such as that pointed out in Lord Panmure's letter to the Lords of the Treasury?—No doubt of it; the same dissatisfaction exists in the middle class, consisting principally of clerks, only they are not so formidable; they have not the same means of making their power felt.

195. Does not the fact of the artisans and daily and weekly labourers receiving a much lower rate of pension, form a ground for a distinction in their favour?—No; their rates of pension are more favourable in proportion to their rates of pay and length of service, than those of the higher people, as a general rule; they get their pension after a shorter period of service.

196. Have you a statement of the scale of fortieths?—Yes; I have put that in as part of the pamphlet describing the existing arrangements in reference to each branch of the Civil Service; it is only a certain portion of that class who are subject to the scale of fortieths; the earlier steps of that scale are more favourable than the superannuation scale.

Martis, 4° die Martii, 1856.

MEMBERS PRESENT.

The Chancellor of the Exchequer.	Mr. Henley.
Sir Francis Baring.	Mr. Fitzgerald.
Lord Stanley.	Mr. Palmer.
Sir Stafford Northcote.	Viscount Monck.
Sir Henry Willoughby.	Mr. Roebuck.
Mr. Macartney.	Mr. Gladstone.

THE RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER, IN THE CHAIR.

Sir *Charles Edward Trevelyan*, K.C.B.; further Examined.

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

197. *Chairman.*] HAVE you any statement to make with reference to your evidence on the former day?—On looking over my evidence, I see that the early part of it, relating to the Superannuation Funds of the Customs and Excise is liable to lead to misapprehension without some further explanation. It will be seen, from the Treasury Minute dated the 26th of March 1811, that in the last year of the existence of the Customs Fund, the income of

of the fund amounted to 7,937 *l.*, of which 1,409 *l.* only was derived from the contributions of the officers of the Customs, and the remainder from dividends on stock, patent fees, and mulcts imposed upon officers. And the Minute then proceeds: "As it appears that the officers who still continue to contribute to this fund are now comparatively few in number, and principally consist of officers at the outports, where the fees of the out-door officers have not yet been regulated or abolished, my Lords are of opinion that it will be expedient that all contributions of this description should cease from the 5th April next, and that officers of the Customs of every description should thenceforth be exonerated from any contribution to the Superannuation Fund." After the Treasury began to grant superannuations out of the revenue of the Customs in 1802, the practice was to give much the largest portion out of the public revenue, and a small remainder out of the Customs Superannuation Fund; for instance, of the two pensions mentioned in the Treasury Minute of the 7th of November 1807, there is one of 133 *l.*, of which 33 *l.* was taken from the Superannuation Fund; and another of 266 *l.*, of which only 63 *l.* was taken from the Superannuation Fund. As regards the Excise Fund, it never lost its original character of a charity fund, and the only pensions granted from it were small pensions varying from 10 *l.* to 30 *l.*, granted by the Board of Excise after a service of seven years, provided the recipients' private means did not respectively exceed those sums. So that it may be said that, with the exception of the two years from 1822 to 1824, whatever pensions were granted from the commencement of the century to 1829, were granted from the Exchequer without any contribution from the recipients; and even after 1829, the class subject to contribution increased only by slow degrees, having now arrived, after 27 years, at two-thirds. I would submit, that the correct principle of superannuations was laid down in a very clear manner in the First Report of the Committee appointed in 1786, to inquire into the Fees, Gratuities, Perquisites and Emoluments received in certain Public Offices; and, after all the experimental legislation which has since taken place on the subject, I hope that we shall return to that original sound principle. With the permission of the Committee I will read it: it is there observed, "So far as these emoluments" (alluding to those arising from sinecures) "have been applied to increase the incomes of officers otherwise inadequately paid, and to form a provision for them on retirement, but so far only, they have been of use; and, while offices remain on their present footing, are, perhaps, in some degree, necessary. But we think that an establishment may, and ought in wisdom to be formed, in which such a species of emolument would be superfluous and redundant; an establishment by which every public officer should be paid for his services, not under false pretences and in uncertain measure, but openly and in proportion to the service he performs; an establishment which should entitle him to a provision upon retirement, not dependent upon caprice or accident, or arising from the perpetuation of abuses, but known and certain, free from the competition of individuals, or the animadversion of the public."

198. In your answer to Question 186, you adverted to a certain class of persons in the Civil Service who are entitled to superannuation pensions, but do not pay abatements; one of those classes is composed of Judges and persons connected with the courts of justice; in your opinion is it desirable, supposing the principle of abatement is continued, that that class of officers should be exempted from payments?—I consider that the principle of equal justice is of such great importance to the efficiency of the public service, that, supposing what I believe to be the objectionable principle of abatements to be continued, I would extend them to all alike, both to the high political officers of the State and to the Judges, and from the Judges down to the lowest paid messenger.

199. Without at present going into the case of political officers, is not it the fact, that a difference existed as to the mode of payment between judicial and legal offices and offices on the civil establishment, inasmuch as the former were in many cases paid from a suitors' fund, or fee funds?—There is a difference in the fund from which the payment was made, but it makes no difference whatever in the other conditions of payment.

200. Does it not account for the difference of practice which has existed with respect to those different classes of officers?—The existence of those special funds applicable to the payment of the salaries of the judicial establishments,

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

of which the Judges' salaries form only a very small part, accounts for that, and a great many other imperfections and anomalies.

201. With regard to diplomatic offices, to which you also alluded, is it not the fact, that the charge for diplomatic offices is of a different nature from that for other offices; is not the gross sum for the diplomatic offices charged upon the Consolidated Fund, and do not the salaries and pensions come out of that sum?—In the same way as in regard to the judicial establishments; the fund is different, but all the other conditions are the same. The public pays sometimes out of one purse and sometimes out of another.

202. Is not the fund absolutely limited by Parliament, so that the whole charge for the diplomatic service shall not exceed a certain amount?—Yes, that affects the number of persons employed, but it does not affect the individual salaries and other conditions of service of each individual officer; it has no bearing upon this question, whether there should be an equal treatment of all in regard to the payment of deductions.

203. Does it not also affect the question of a claim for, or the right of obtaining a pension, inasmuch as if the fund is exhausted for salaries, a sufficient amount would not remain for pensions?—The fund is so economised that it is extremely improbable that that contingency will occur; I conceive that limit to be merely a general check upon the administration of the fund, and that it is not intended that it should really limit the salaries which the public service requires should be granted; if it did, the fund would be enlarged.

204. Sir *F. Baring.*] You say that the conditions are exactly the same; but is it not the fact that a diplomatic servant is liable, like a military officer, not to be continued in the service for a certain time, and to be thrown upon half-pay, which is not the case with regard to a civil servant?—I do not mean that all the conditions of the service are the same, because the conditions vary materially; every office differs; but I mean that there is no such difference in the conditions as can properly account for the difference made with regard to the question of abatements.

205. Is not the permanency of the employment a very considerable matter, in the position of a civil servant?—I believe, that as a general rule, persons enter the diplomatic service, and follow it throughout; and their pensions are arranged on the supposition of its being pursued as a profession for life, in the same manner as the ordinary Civil Service.

206. But are they so employed; do not you know that diplomatic servants are liable for a considerable number of years not to be employed?—Certainly; there are sometimes large intervals in the period of their employment.

207. Are not you aware that under the Act of Parliament, a diplomatic servant receives only a certain curtailed allowance while he is not employed, and does not that make a very great difference between the two cases?—I know that to be the fact; but I do not see the bearing of it upon this particular point.

208. You said that the circumstances are the same; are the circumstances of the service of a person who is permanently employed, and of a person who is not permanently employed, to be considered the same?—No doubt they differ in that respect; but I do not see that that difference has any bearing upon the point now before the Committee.

209. *Chairman.*] Do you think that the principle of abatements is as applicable to political salaries as it is to salaries in the permanent Civil Service?—As the probability of obtaining a pension is less, it would be still more unreasonable in their case; one ground of objection to the abatements, as regards the ordinary Civil Service, is, that the great majority contribute, but do not receive any advantage from their contributions. In the case of political officers, that objection would be aggravated, because a still smaller proportion would receive pensions.

210. Do you know how many political pensions there are in existence at this moment?—I do not bear it in mind; I have the account.

211. Do you think they amount to four?—We are accustomed to call the whole of the pensions under the early clauses of the present Superannuation Act, political pensions. There are certainly more than four on the whole. They go by the name of pensions of the great officers of state, classes one, two, three and four. I have them in the general return before me of the salaries and pensions

pensions of all branches of the Civil Service, 12,915 *l.* That includes the Under Secretaries of State.

212. That includes the salaries of the permanent Under Secretaries of State and the Admiralty?—It does.

213. Mr. *Henley.*] How many are there of strictly political offices?—I have not a return of them here; they are placed in the same classes, and are dealt with in the same way, though some are permanent officers and some are temporary officers.

214. Of the temporary political officers you cannot tell how many there are?—I cannot at this moment. In a general revision of the subject of superannuation, it would be desirable to bring all the permanent officers under the same rules.

215. Sir *H. Willoughby.*] Do you mean to affirm more, than that the same principle of superannuation, so far as it can be applied, should be applied to all the civil servants?—Where the same principles are applicable, they should be applied to all. I conceive that this general principle is as applicable to all, that a suitable remuneration is provided by the State for its servants; to some it is more and to some it is less; in some cases it is adjusted in one way and in some in another; for instance, it differs in the case of diplomatic officers; but this principle applies to all, that it is the due reward of their service. Whatever may be the due reward of the service of the different classes of officers, if it is right that a deduction should be made for pensions from one class, it is equally right that it should be made from all; I see no difference in that respect. The terms of service of different classes of public officers differ in a variety of ways; but I do not see any difference between them, which lays a just ground for this difference of treatment with regard to deductions.

216. Mr. *Henley.*] Are the Committee to understand, that in your judgment the permanency of the situation and the continuous nature of the employment does not form an element in this consideration?—No doubt that is a very important difference indeed; but great as that difference is, I cannot recognise it as any sufficient ground for making a difference of treatment in this respect.

217. In your judgment, though an important element, it is not sufficient to create a difference in that respect?—No; I conceive that if the deductions from the permanent civil servants are continued, some arrangements should be made suited to the circumstances of the case, by which the great officers of State should be brought under similar contribution. It need not necessarily be a deduction from salary; it may be a deduction from pension; but they ought to pay a deduction equivalent to the deduction paid by the lowest clerk.

218. Are you prepared, from your knowledge of this subject, to say, that in the arrangements of pensions which have been made with reference to the diplomatic service, and the political officers, such an element has not entered into the consideration with regard to the regulation of their pensions?—I conceive that the salaries of those classes of officers, in common with the salaries of all other classes, have been fixed according to the best judgment of the administrators of the time, at a fair and just rate of remuneration, without any reference to these deductions.

219. What is your opinion as to the consideration which may have been given to the amount of the salary, and to all the circumstances of the case, in fixing the pensions of those classes, as compared with those of other branches of the Civil Service?—Of course I am not acquainted with all the circumstances which have ruled the determination of the salaries in all those cases; but, judging from my experience of the business of fixing salaries (which is now very extensive), I believe that the only thing looked to in those cases was, what would be a fair remuneration; what amount would secure the services of a competent body of public officers.

220. We have not been talking so much of salaries as of pensions; can you state whether, in fixing the pensions enjoyed by the diplomatic and political servants, any consideration has been given to the fact that they have not contributed as others have done, by deductions?—I think not, because they not only have been exempted from contribution, but their rates of pension are much higher in proportion than those of ordinary civil servants, as I shall be prepared to show when I come to that part of the subject.

221. Are you of opinion also, that if the pension is higher, the chance of enjoying it is equal?—The chance of enjoying it is much increased. I shall be pre-

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

pared to show that, with regard to the salaries of the judicial and the administrative legal branches.

222. The question refers to the pensions of political and diplomatic servants; are you of opinion, with regard to those branches of the public service, that their chances of enjoying the pensions are equal, or inferior, or superior to those of other branches?—The diplomatic officers can claim their pensions after a shorter period of service, and the pensions are more liberal.

223. Sir *S. Northcote.*] With regard to the fund out of which those diplomatic and other pensions are paid, is not it the fact that that is a fund provided out of the general taxation of the country?—Yes.

224. Whereas the fund, out of which the Civil Service pensions are paid, is a fund formed entirely by their own contributions, and which naturally places them in a different position from the servants of the State whose pensions are paid out of the general taxation of the country?—Entirely so; the one pay their own pensions; the other have pensions granted to them by the State.

225. Does not, therefore, the question of justice and equality very much turn upon the question whether the contributions of the civil servants are paid to a fund which is to be administered for their benefit, or to the general revenue of the country?—Yes; that has an important bearing upon the subject.

226. Is not their position different, according to whether they are regarded as contributors to an insurance association for their own benefit, or whether they are considered as payers of a particular tax from which others are exempted?—If the preliminary question of principle should be determined, that they are not to have their pensions provided by the State, but that they are to provide their own pensions, then they could not be brought into comparison with the classes of officers whose pensions are provided by the State.

227. But in that case they would be entitled to the whole benefit of their wn contributions?—Certainly.

228. Sir *F. Baring.*] You say you think it just, that if one class of persons provide, by deductions, for their retired allowance, all should do the same thing?—Yes.

229. Would you carry that principle into the army and navy?—The terms of service are so entirely different that it is impossible to institute any comparison. The single element of the purchase system makes it impossible to institute a comparison.

230. Then throw aside the army; in the navy there is no purchase; would you extend it to the navy?—The naval officers have not only all their pensions provided for them by the State, but they have pensions provided for their wives and children.

231. Are you aware under what regulations those pensions are provided?—They are under the naval regulations.

232. You are aware that they are compassionate allowances and widows' pensions in case of destitution?—Yes; but they are very generally granted.

233. You are aware that the widow is obliged to declare that she has no income above a certain amount?—Yes, I am aware of that.

234. So that the pension is granted only in case of poverty, and not as a matter of course?—It is so; but still the fact remains the same, that while the order of clerks have to provide their own pensions, the naval officers not only have their own pensions provided for them by the State, but have pensions provided for their widows and children also under certain conditions.

235. Do you mean to say that the naval officer is better off than a clerk in the public service?—No, I do not say that; I presume that they are both paid according to the nature of their respective services.

236. Do you happen to have ever met with naval officers who have stated to you, comparing their case with the case of the civil servants, that they feel themselves to be subjected to considerable hardship as to the amount of their remuneration?—I beg not to be understood as objecting to the privileges of the naval class; I have no doubt that as the civil servants of the State are remunerated according to the nature and conditions of their service, so are the naval servants of the State remunerated according to the nature and conditions of their service.

237. Do you happen to know that the Naval Service consider that, as compared with the Civil Service, their retired allowances and half-pay are very low indeed?—No doubt the remuneration generally is lower than that of the Civil Service,

Service, but they have many advantages which the civil servants have not; they have a more open career, and it is easier for them to rise to distinction.

238. We are talking of the question of money; you do not mean to say that their pecuniary chances are better than those of the civil servants?—No; but public servants are not rewarded merely in money, but partly also in estimation and honour; and, to my mind, one chief objection to this class tax is, that it makes an invidious distinction against a particular class of persons in the public service as compared with all others.

239. *Chairman.*] When you expressed an opinion that there was no difference between the political salaries and the salaries of the Civil Service with respect to abatements, did you bear in mind the declaration which the Act of 1834 requires of persons who apply for political pensions?—I remember the declaration.

240. I will just read you the section in the Act; it is the 6th section: "And whereas the principle of the regulations for granting allowances of this nature," (that is political pensions) "is and ought to be founded on a consideration not only of the services performed by the individual to the State, but of the inadequacy of his private fortune to maintain his station in life; be it therefore enacted, that from and after the passing of this Act, whenever any person shall seek to obtain any one of the pensions before mentioned, his application for that purpose shall be made in writing to the Commissioners of His Majesty's Treasury, to which he shall subscribe his name, and which shall contain not only a statement of the services performed by him, and the grounds on which such pension is claimed, but a specific declaration that the amount of his income from other sources is so limited as to bring him within the intent and meaning of this Act, and the principle herein above declared, and without such declaration no pension, as hereinbefore provided or authorised, shall be granted." Now, supposing that a person receiving a political salary felt that it would not be in his power truly to make this declaration with respect to the inadequacy of his private fortune to maintain his station in life, would he not feel that he was precluded from all chance of ever obtaining a pension under that Act?—Certainly.

241. In that case do you think it would be equitable that he should be subject to annual abatements?—I think so. The disadvantage that he would suffer would be only the same disadvantage which all the clerks suffer. Instead of getting, say, 2,000 *l.* a year, he would get, say, 2,000 *l.* a year, minus the five per cent.; that is to say, that as the whole body of clerks contribute to their pensions, he would contribute to his pension.

242. Supposing this declaration which he would have to make put him in a position in which it would be impossible that he ever should obtain a pension, how would he have any advantage?—The pensions of all civil servants are given upon certain conditions and contingencies; they generally obtain them, but sometimes they do not obtain them. The permanent officer's pension is granted subject to certain conditions and contingencies. The difference between the two classes is, that political officers obtain a pension much more frequently; but still each class has the advantage of pension, and if one contributes towards it, so should the other contribute towards it in proportion to the value of his contingent interest.

243. Lord *Stanley.*] Your argument I understand to be simply this, that so long as one class of public servants, and that a low paid class, receive pensions only out of a fund contributed by themselves, no other class of public servants, especially one much more highly paid, ought to receive pensions out of a fund provided for them by the State?—My argument is, that all should be dealt with alike. If it is proper that one class of public servants should contribute to their own pensions, it is proper that all should contribute towards their pensions. If it is proper that large sections of the Civil Service should be exempted from deductions, and should have their pensions provided for them by the State, it is equally proper that all other sections should be so exempted.

244. In short, you would have a system of universal superannuation fund, or else no pensions?—I would have either a system of universal superannuation fund, or a system of universal free pension, granted by the State; and of the two I very much prefer the latter.

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

245. Sir *H. Willoughby.*] In the case of political officers the rule appears to be, that they should have no pensions except in case of alleged poverty, under the clause of the statute. Do you mean to contend that those parties who hold political offices, and have no chance of pension under any circumstances, should in any way be made to contribute?—No; I think it would not be advisable, and the more especially as all the equitable requirements of the case can be satisfied without it. It would be sufficient for those who can actually receive the pension to pay for it.

246. Is not it impossible to apply it to the political officer, because you do not know beforehand whether he will apply under the clause of the Act for a pension?— But if he does obtain the pension, then he might pay the deductions for it; but, in truth, if those two classes, the political officers and the clerks, were to be put entirely on the same footing, then the clerks should pay a larger rateable contribution for their increased chance of obtaining a pension, and the political officer should pay a smaller rate of contribution for his diminished chance of obtaining it; that is the fair rule of equity; I beg not to be understood as proposing that the political officers should pay deductions; I am merely arguing that there should be equal justice to all; I would rather abolish deductions altogether.

247. Sir *F. Baring.*] Leaving the salaries as they are?—Yes; unless it can be shown in particular cases that they are too high.

248. Mr. *Fitzgerald.*] This clause, which has been read, says, "Whereas the principle of the regulations for granting allowances" (that is political pensions) "of this nature is and ought to be founded on a consideration not only of the services performed by the individual to the State, but of the inadequacy of his private fortune to maintain his station in life;" is that the principle upon which you say superannuation allowances to civil servants should be granted?—No, certainly not; that condition is applicable to high political officers who enter the service of the State occasionally, and mainly depend upon their private fortunes; but it is not applicable to those who follow the public service as a profession for life.

249. Then, the principle upon which pensions are given to political officers is entirely different from the principle upon which superannuations are given to the civil servants?—In that respect it is different.

250. Sir *F. Baring.*] I understand from your evidence on the former day, that you consider that, legally speaking, the Treasury were not incorrect in not creating a superannuation fund, but that you think, in point of equity, it ought to have been done?—I did not say that it ought to have been done, because my impression is that it was not contemplated that the deductions could ever exceed the amount of the pensions of the contributors. I conceive that the intention of the Act was, that the deductions from persons appointed after August 1829 should provide means of paying the pensions of the contributors, and it was not supposed at the time that the contributions would ever be more than sufficient for the purpose; and if that case had never arisen, this question would never have been raised.

251. Do you consider that the Treasury acted contrary to the intentions of Parliament in the course they pursued?—I think not. The Treasury acted according to the intentions of Parliament; but as soon as reason was shown for supposing that the contributions would more than equal the pensions (a case, however, which was not contemplated by the Act), a ground was laid for re-opening the question.

252. You have put in a Return of the Public Offices and Departments which was called for by a circular of Mr. Gladstone; have you looked this Return over?—I have not examined it minutely: the Returns were very carefully prepared in the different departments, and they were digested by Dr. Farr, at the Registrar-general's Office.

253. Is it upon this Return that the statement which has been made is founded, that great numbers who retire from the public service receive no superannuation allowance in consequence?—I have made no detailed statement to that effect; I conceive that this Return must have been furnished subsequently to that statement being made.

254. Looking back to the office I was in, and taking the years I was there, namely, the Admiralty, including the dock-yard and Greenwich Hospital, I observed, that of the superior officers, in those five years, it appears that 19 died,

that

Sir C. E. Trevelyan, K. C. B.

4 March 1856.

that 18 were superannuated, and that 92 either resigned, or left without superannuation; I again observe that 26 died, that 35 were superannuated, and that 171 went without superannuation; and again I observe, that three died, 18 were superannuated, and 22 retired without superannuation; does not that strike you, from your experience in the public service, as a very remarkable Return?—I was struck with the extent of the last column of those who retired from other causes than death and superannuation. I recollect inquiring into it, in reference to the Customs and Excise, and we ascertained that it was owing to young men who got their appointment without knowing what their duty was, and not liking it, after they had had experience of it.

255. But these are superior officers?—But it includes young men as well as old.

256. But the superior officers are not young men?—The name of "superior officers" does not necessarily imply that they were all grown-up men; in many cases it includes classes of persons, many of whom are young.

257. On seeing that Return, did not it strike you as very remarkable?—I have not had time to examine the Return in detail.

258. Do you know whether certain superior officers, such as the superintendents of dock-yards and others, who hold their offices for five years, and then leave at the end of five years, are included in the Return?—I presume they are.

259. Then, of course, they have nothing to do with the Superannuation Act; they receive no retired allowance whatever?—No; but this Return was not furnished with reference to the question of superannuations and abatements; it was a general Return. The object for which it was called for was with reference to the Civil Service Commission, as bearing upon the examination of young men on their first entry into the service.

260. Then why was the question asked whether those who retired had superannuation or not, if it had nothing to do with the superannuation question?—Those who retire on superannuation are one class of those who retire; we wished to ascertain all new appointments, and all retirements, and the causes of retirements, in order that an estimate might be formed of the number of vacancies which would have to be dealt with by examination under the new Order in Council; I did not mean that the question of superannuation did not enter into the subject as one of the causes of retirement; but the special object of the Return was with reference to that intended Order in Council for the examination of candidates for the Civil Service.

261. Again, with regard to the Post-office, I see that in the clerks of the Provincial Post-office, 32 died, none were superannuated, and 355 left without superannuation; and out of the mechanical servants of the Post-office, it appears that 690 died, and 4,687 retired without any allowance whatever?—With regard to the mechanical servants, that can be explained at once; they are not entitled to superannuation; and as regards the clerks, their situations are very ill-paid and laborious, and one cannot wonder at the retirements being in a large proportion.

262. But those clerks are not entitled to superannuation, are they?—I think not.

263. Then if you were to draw any deduction whatever from this Return, as regards the present state of the law with regard to superannuation allowance, it would be utterly incorrect, would it not?—No doubt it would be open to very great correction.

264. If anybody were to say, for instance, that there were 11,000 public servants who resigned, entitled to superannuation, but without receiving superannuation, in the course of five years, that statement would be, in words, quite true and correct, but you could not draw the slightest deduction from that as to the working of the Superannuation Act?—Yes, that is so.

265. Do you know whether this Return is the basis upon which the calculations that we have seen were made?—I made no calculations of that sort from it.

266. You were not a party to the calculations?—I have seen calculations drawn by others as to the proportions; as Dr. Farr digested those Returns into this form, I would suggest that he should be examined upon the subject.

267. Who employed Dr. Farr to make the Return?—The Treasury. The Returns were collected, and they formed a great mass, and it was beyond our power at the Treasury to bring them into shape, and we sent them to Dr. Farr,

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

as the head of the Statistical department of the Registrar-general's Office, to be digested, with the assistance of his experienced clerks.

268. *Chairman.*] Did you not, in answer to question 130, state, that in your opinion the calculation made by Mr. Bromley and Dr. Farr, as to nine-tenths of the Civil Service not being superannuated, was in the main correct?—I did not mean to bind myself to that particular proportion; but I know, from my own experience, that a very large proportion of those who enter the Civil Service do not obtain pensions.

269. Sir *Francis Baring.*] Of those who enter the Civil Service under the Superannuation Act?—Yes.

270. Upon what Return do you found that?—I mentioned that I have not entered upon any calculations upon that subject.

271. Then that is only an impression upon your mind?—It is my general impression.

272. You have stated, that, in point of fact, the deductions received from the civil servant more than pay his charge of superannuation, when it ultimately comes into full play; is that the result of any calculation?—I stated that we attempted to make a calculation, but that we found it impossible, from want of exact data; but the general inferences which I have drawn lead me to that conclusion.

273. Do you believe that there are the means of ascertaining the truth upon that point?—I think there are means of arriving at a very probable opinion.

274. Have you ever tried this mode of arriving at an opinion, namely, by taking the salaries at the Treasury, and ascertaining, on the one hand, how much you would receive from this fund, supposing all the clerks at the Treasury who are liable to deduction were to come under the operation of the Act; and, on the other hand, taking those who now are receiving superannuation allowances, and calculating what they would receive under the new scale, and seeing how the account would stand then?—The result of that calculation would be fallacious.

275. Have you ever tried it?—No, but it would be fallacious; because there can be no doubt that, when the new scale comes into full operation, the retirements will be in a much less proportion than under the old scale, because the disposition to cling to the service will be much greater.

276. Have you any other reason at present to say so, excepting your own opinion?—My own opinion: the existing disposition to cling to the service will, no doubt, be much increased, when their income on retirement is still more diminished.

277. After 65 a public servant has the power of retiring, if he is not competent to perform his duty?—Yes, but 65 is a considerable age.

278. *Chairman.*] Before 65 he can retire upon a medical certificate?—Yes, but in those cases a great deal still remains at the discretion of the civil servant.

279. After 65 it is in the discretion of the head of the department to recommend him for retirement if he is not competent to perform his duty?—The case of men who arrive at the age of 65 in office is that of a small minority; the ordinary case is that of a bad state of health; in that case a great deal depends upon the discretion of the individual; and as he advances in life, especially if the retirement is a liberal one, he will be disposed to avail himself of it; but if it is attended with a great reduction of income he will naturally remain in the receipt of his full salary as long as possible.

280. Sir *F. Baring.*] Is it not the case that, generally speaking, men will work on in the public service as long as they possibly can work in their department, and will not leave it, except when they are quite broken down?—The general disposition is to remain as long as possible, but the disposition to retire is very much modified by the amount of the pension; where the amount of the pension is liberal, there is a much greater disposition to retire.

281. Have you ever found a disposition to retire in the public service?—In those branches of the public service in which the pension is liberal the disposition to retire is much greater; in the judicial establishments, for instance, and the diplomatic establishments.

282. Do you find the judges particularly anxious to retire?—The judges are a small minority; the administrative officers are the great majority.

283. *Chairman.*] I understood you to say, in answer to a question by Sir Francis Baring, that, in your opinion, the different Governments since 1834 have

have carried into effect what was the true intention of the Legislature in passing the Superannuation Act?—Yes; it was apparently not intended to keep an account of the deductions.

284. Let me call your attention to your answer to question 86: The question is, "Do you think that the course that was taken by the Government in the execution of the Act was in accordance with the views of the Legislature?"—Your answer is, "I think that it was intended by the Legislature that the abatement so made from the salaries should go in aid of the expense of the pensions, or in the words of the Act, 'to reduce;' it does not even say to pay the whole of it, but to reduce prospectively the charge incurred in providing for superannuation allowances. But when a *primâ facie* case came to be shown, that the deductions exceeded what was required to defray the cost of the pensions, then the time came for re-considering the whole arrangement; and it is at least very questionable whether, in requiring the civil servants to pay more than is required to pay the pensions of the contributors, the Government is acting in accordance with the intentions of Parliament"?—Yes, I adhere to that answer; and it appears to me to be perfectly consistent with what I have stated in answer to Sir Francis Baring's question. The intention of the Act, as I conceive, was that the deductions should furnish the means of defraying the pensions. As long as there was no reason to suppose that the deductions were more than sufficient for defraying the pensions, the Government acted in accordance not only with the letter of the Act of Parliament, but with the spirit of the Act, in keeping the whole. But as soon as a *primâ facie* case is established, that the contributions are more than sufficient to pay the pensions, then, although the letter of the Act remains the same, the spirit of the Act requires that there should be a revision of the arrangement. The object of the deductions was to pay the pensions, and no more; to pay the pensions of the contributors, not to pay the pensions of other persons who did not contribute.

285. Are you not confounding the administrative and the legislative questions; is it not the duty of the Government, in administering an Act of Parliament, simply to carry into effect the provisions of the Act?—Unquestionably; however contrary to equity the provisions of an Act of Parliament may be, the Government is bound to carry them into effect.

286. In your answer you say that "it is questionable whether, in requiring the civil servants to pay more than is required to pay the pensions of the contributors, the Government is acting in accordance with the intentions of Parliament;" how do you collect the intentions of Parliament otherwise than from the words of the Act?—I collect the intentions of Parliament from the words of the Act, taken in combination with the explanations of those who introduced it, and with all the preliminary proceedings. I may not have expressed myself properly; but I conceive that the Government are quite right in carrying the Act into effect throughout, whether in so doing they act in accordance with the intentions of Parliament or contrary to the intentions of Parliament, as long as it remains an Act; but I conceive that the real intention of the Act was, that the contributions should pay the pensions of the contributors, and no more; and if it can be proved that they are more than sufficient for that purpose, then I conceive it is time for the Act itself to be revised and re-opened.

287. Were not the abatements larger, as compared with the pensions in the early years of the Act than in later years; would it not naturally be the case, that at first all persons appointed since the year 1829 would be young and healthy men paying contributions, and scarcely any of them being superannuated?—Certainly.

288. Then will not every year, the proportion which the contributions will bear to the pensions of the persons who have contributed, become less and less?—The fund (I must speak of it as a fund in this sense) for the payment of the pensions would increase for a series of years in a greater ratio than the pensions; a time would at last arrive when the pensions also would increase rapidly; and it is on the calculation of these two elements that the result would have to be ascertained whether the pensions were more than could be paid by the fund, or whether the fund was larger than sufficient to pay the pensions.

289. Do you believe that the time can ever arrive, under the operation of the present Act, when the deductions would pay the pensions?—I conceive so, taking into account the very large amount of the deductions which lapse owing

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

to deaths and resignations, the proportion of persons who pay deductions for a longer or shorter time, and get no benefit whatever from them, is very large, and that all goes to the benefit of the fund; and then you must take into account the circumstances which I mentioned before of an increased disposition to cling to the service, in order to avoid a large diminution of income, and the increased proportion of deaths while those persons were so clinging. There is this obvious difference between the new pension scale and the old pension scale: under the old pension scale, at 65 a person may retire without any diminution of income after 50 years of service; under the new pension scale his income is reduced by at least one-third upon retiring.

290. At present, the pensions of the departments paying superannuations are about 500,000 *l.*?—Yes.

291. Do you believe that any fund that can be formed out of the deductions will ever practically bring to the Government 500,000 *l.* a year?—No; but I am confident that if the subject of pensions was dealt with from a proper point of view, and attention was paid, not to this incidental circumstance of levying a tax from the contributors, which has no influence whatever upon the increase or diminution of the pension list, but to the causes which really have an influence on the increase of that list, it might be very much diminished; and I have before me a statement of the heads of those causes.

292. Sir *F. Baring.*] Have you ever made any calculation of what the proceeds of these deductions will amount to; the present charge of pensions being above half a million, what will the deductions ultimately bring in?—I have never made any calculation myself; I have had before me the calculations of others, and have tested them by certain considerations which are known to me, and, judging from those data, my own opinion is that the produce of the deductions will be more than sufficient for paying the pensions of the contributors.

293. How much will the produce of those deductions be?—I have not made accurate calculations, and therefore I do not wish to commit myself to figures.

294. I will not confine you to a few thousands; but can you give us an approximation; will it come to 100,000 *l.*?—We know the amount of the accumulated fund up to this time; it is about 700,000 *l.* or 800,000 *l.*

295. What will it bring in annually when the whole Civil Service comes under the deductions; will it come to 100,000 *l.* a year?—I should prefer leaving those calculations to those who have gone into their details.

296. Remembering that the value of your opinion depends upon the data upon which you have founded your opinion, we wish to know how you have gone into the subject; I am anxious to know whether you believe that the produce of the deductions will amount to 100,000 *l.* a year?—It will be about 100,000 *l.* a year.

297. Will it come to 200,000 *l.* a year?—No, if the deductions are not extended to the other large sections of the Civil Service which are at present exempted from them; but that is only one part of the credit to the fund; another very important portion, and the most important portion, is the great accumulation which must necessarily take place from the payment of deductions before the pensions arrive at their maximum; now that accumulation already amounts to 700,000 *l.* or 800,000 *l.*; before the pensions arrive at their maximum it will amount to a much larger sum; and taking those two elements together, the accumulated receipts from the deductions, with interest calculated upon them (because, as the Government has had the use of those deductions from the salaries, it is just in every point of view to calculate interest upon them); then, I say, the annual interest derived from that accumulated fund, plus the current deductions made from the Civil Service, when the deductions arrive at their maximum, will, in my opinion, be more than sufficient to pay the then existing pensions.

298. *Chairman.*] That accumulation is not a real accumulation, it is merely an accumulation upon paper?—It is as real an accumulation as that of any savings' bank, or any other fund. We all know that it is a real deduction from salary, and a real addition to the receipts of the Government.

299. But the Government has not funded that money as a savings' bank would fund its investments?—If the Government has not funded it, it is the fault of the Government, not of those who have paid the contributions.

300. Is it the fact that the Government has funded or invested any portion of the deductions?—No; as a matter of fact that has not been done; but, in a calculation

Sir C. E. Trevelyan, K. C. B.

4 March 1856.

a calculation of the result of the deductions compared with the pensions, it ought to be taken into account.

301. In calculating the actual receipts of the Government for any year, would any person be justified in estimating the interest upon this supposed fund?—Yes, in my opinion it ought to be calculated.

302. You think, for example, that in submitting the annual financial statement to Parliament, the Chancellor of the Exchequer would be entitled to take credit for interest upon this accumulated fund?—Whether that is desirable as a matter of financial arrangement is another question; but when it becomes a question whether the deductions furnish a sufficient fund for paying the pensions of the contributors, certainly then it ought to be taken into account; for this particular purpose it ought to be taken into account; there is a real pension to be paid, and there is a real deduction made from salary; and as that deduction is not made all at once, just before the payment of the pension, but the public has the use of it from the first year of the service of every civil servant, it is but just that the interest during the intervening period, when the Government has the use of the money, should be calculated.

303. You have several times expressed an opinion that the abatements are in fact a tax upon the civil service?—Yes, they are now a tax; if the principle of a strict appropriation of the fund for the payment of the pensions is admitted, it will not be a tax, but a trust fund. But if, according to the opinions recently expressed, the deductions are held to be available for paying the whole of the pensions of persons other than contributors, that is, for paying pensions generally, then they become a tax.

304. Assuming that they are virtually a tax upon salaries, would it be reasonable to charge interest upon them against the Government?—No; but the matter should be regarded in one or other of two points of view; one as a fund; if it is treated as a fund, then the contributors are entitled to the use of the money, that is, to the interest which the Government saves by its use, and the calculation should be made according to ordinary insurance principles. The argument on that point is, that the deductions are more than sufficient for paying the pensions. The other point of view is, that it is a tax: in my own opinion, great objections exist to both modes of dealing with the subject, and I would remit the abatements altogether.

305. Is not the contract which is made by the Government with the civil servants in the Superannuation Act, perfectly intelligible; does it not say on the one hand, we will deduct a certain per-centage of your salaries annually, which we will take into our hands without accounting for it in any way, and, in consideration of that, we will give you a right to certain pensions upon certain conditions; is it not clear that beyond the claim to a pension upon those conditions, the civil servant can demand nothing in respect of that deduction?—The present terms of service are expressed in the letter of the Act; but we contend that the intention of the Act is not fully expressed in the letter of the Act. It is indicated in the 27th clause, and when that indication is read in connection with the explanations of those who introduced the Act, and with the Report of 1828 and other preliminary proceedings, we contend that the equitable intention of the Act is, that the deductions should pay the pensions of the contributors, and no more than their pensions; and that if it can be proved that they are more than sufficient for that purpose, the subject should be re-opened and re-settled on a new basis.

306. Sir *S. Northcote.*] Is it not the case that by the Return presented to Parliament in 1853, it appeared that up to the end of 1852 about 620,000 *l.* had been contributed by the civil servants who had entered the public service since 1829, and that on the other hand about 39,000 *l.* had been received by them?—Yes.

307. Do you think it expedient that if the abatements are considered as equivalent for the pensions, the account should be kept in such a manner as to give an appearance that a much greater sum has been taken from the civil servants than has been repaid to them in a particular time?—No, I think it inexpedient, I think now it should be definitely settled; either the principle of an appropriated fund should be declared, and the account should be kept in a regular manner, so as to satisfy all parties that the deductions from salaries are appropriated to the object for which they were made, or the deductions should be abolished, and the pensions paid by the State. I cannot suppose that

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

the other alternative of a partial class tax, by which one portion of the Civil Service would be made to pay for the pensions of the rest, can be seriously entertained.

308. In the Return before us, under the head of the Department of the Customs, does it not appear that about 233,600 *l.* has been taken and paid as abatements by the civil servants in that department, which amount has been carried into the Finance Accounts as Customs revenue?—Yes.

309. Must not such a statement, treating their contributions in the Finance Account as revenue, induce the civil servants in the Customs and in other public offices to suppose that they are paying an exceptional tax?—Certainly, if they have to pay, and other classes have not to pay. According to whatever test it may be tried, the proper remuneration and just reward of the services of the civil establishments is the salaries that are voted in the Parliamentary Estimates. I will prove that by a single argument. I have been engaged in more revisions of the civil establishments than almost any other person; some of those establishments paid deductions, some did not pay deductions. In fixing the new rates of salary we always considered what the general rates of salary were indoors, in public establishments, and out of doors among mercantile men and bankers, and what was the nature of the duties, and so forth; but we never considered whether the parties paid deductions or not; for instance, one branch of the Privy Council Office does not pay deductions—the educational branch, a large establishment; we made no difference whatever on that account in fixing their scale of salaries and in fixing the scale of salaries of the Board of Trade and the Judicial Branch of the Privy Council which do pay deductions; and in the same way the Poor Law Establishment, the Inclosure Commissioners, and the Department of Science and Art, do not pay deductions; we made no difference whatever in fixing their scales of salaries, and those of the Ordnance and Board of Works, and other offices which do pay: in the same way, when we revised the great Post-office Establishment; some classes of offices in the Post-office paid deductions; other classes did not pay deductions; but we made no difference whatever on that account. And, more than that, if we had made a difference, we should have been acting contrary to the Act of Parliament. The present Superannuation Act directs that the deductions shall be a *bonâ fide* aid to the public in paying pensions; if we had increased the salaries in proportion to the deductions, we should indirectly have contravened the Act of Parliament.

310. Mr. *Henley*.] You say "we" (I suppose, meaning the Treasury), in fixing the amount of salaries that Parliament has sanctioned, have never taken into consideration the fact of there being the superannuation charge; have you any authority for saying that Parliament has always left out of its consideration the fact that, upon a certain salary being given, the per-centage would be deducted from it?—I can only answer for the Treasury; the Treasury fixes the salaries, not Parliament; Parliament only sanctions them; I have observed, year after year, that Parliament has passed the estimates of those classes of public establishments, without ever inquiring whether they paid deductions or not; for instance, in those offices I have mentioned, the Education Department and the Poor Law, and other offices, some of those pay deductions, others of them do not pay deductions; but the scales of salary were made uniform without any reference to deductions. The estimates for those establishments have been passed, year by year, by Parliament without taking any notice of the deductions, or the absence of deductions; therefore, I presume that Parliament has not adverted to that consideration.

311. Can you give us any satisfactory proof that any measure was taken by the Treasury, or any officer of the Government, to bring to the notice of Parliament that those salaries were fixed, without reference to the fact of the superannuations being deducted from them, or the contrary?—No; I do not recollect any circumstance of that kind; I think it has never been brought to the notice of Parliament; and I think it is extremely probable that Members of Parliament in general are not aware what offices pay deductions, and what do not pay deductions, even of the ordinary civil establishments.

312. Might it not be quite open to Members of Parliament to presume that, in fixing the amount of salary to be paid, the Treasury had reference to the fact whether the reduction for superannuation was made or not?—Members of Parliament might have supposed that, but it is contrary to the fact.

313. Would

313. Would it not have been natural that they should have supposed it?—I think not; because it is not only contrary to fact, but contrary to Act of Parliament. The present Superannuation Act distinctly provides that the deductions shall go in aid of the burden of pensions; and in order to diminish the burden of pensions there must be a real *bonâ fide* deduction from the salary, that is, from the property of the civil servant, from what he would otherwise receive; therefore Parliament, which knew its own intentions, must be presumed to have inferred that the salaries were not fixed with reference to the deductions, but that the gross salaries, as voted on the Estimates, were the real and legitimate *bonâ fide* remuneration of the several offices.

314. Do you mean the Committee to infer, that when Parliament voted a man a salary of 500 *l.* a year, they supposed that he was to get 500 *l.* a year in his pocket, less the deduction?—I conceive that Parliament, which knew of the existence of the Superannuation Act, their own Act, presumed that when a salary was voted, it would be subject to the deduction prescribed by that Act; but, as I have mentioned, in the case of numerous offices that deduction has never been enforced.

315. But in all those cases in which it was enforced, the result was, that if Parliament voted for a civil servant 500 *l.* a year, in truth, the man would only get into his pocket the 500 *l.*, less the tax?—Yes, as far as the Act was enforced.

316. Mr. *Roebuck.*] Would not Parliament have contravened its own intention, if they had increased the salary in exact proportion to the tax?—Certainly, it would.

317. Sir *F. Baring.*] I understand you to say, that in revising the salaries in all these offices, you did not take into consideration whether deductions were paid or not; but is not it the fact, that where the deduction is paid, the public servant has a superannuation allowance, and where the deduction is not paid he has not a retired allowance?—Practically, it is found that whether the deduction is paid or not, it is necessary at last to give a superannuation when the servant becomes old, and the efficiency of the department requires that he should retire. It is absolutely necessary to give those pensions, and the public also cannot allow good and faithful servants, who have worn themselves out in their service, to starve; consequently pensions must, at any rate, be given.

318. Is that the Treasury practice?—Yes.

319. Under what authority?—When such cases have taken place, they have always been laid before Parliament.

320. There may be extreme cases where it is done; and in those cases the allowances are voted by Parliament?—Yes.

321. In the Poor Law Department, are they entitled to superannuation allowances?—The Poor Law is a comparatively new office; but the time is approaching when it will be necessary to determine whether the Superannuation Act shall be applied to it.

322. It is not under the Superannuation Act at present?—No.

323. Are they in the habit of superannuating their officers?—No; the case has not occurred yet, but it must soon occur. When clerks belonging to the Poor Law Establishment become old and infirm, then the State must take its choice; it must either extend to that department the general benefit of pensions, or it must allow public officers to go on receiving full salaries, and doing their work in an inefficient manner, or else it must turn them off, and consign good and faithful servants to disgraceful poverty.

324. Are the Committee to understand you to say, that without reference to whether the officers in any particular department are under the Superannuation Act or not, the Treasury generally grants a retired allowance?—The case of the ordinary superannuations of clerks in such offices has not occurred yet. The offices which I am speaking of are new offices.

325. Then it has not been done yet?—It has not yet been done; but the time is fast approaching when some decision must be come to.

326. In fixing the salaries, you say that the same salaries were given to those who paid the deductions and to those who did not pay them?—Yes.

327. Does that appear to you to be unjust, the person who pays the deduction getting the advantage of a retired allowance, and the person who does not pay the deduction being obliged to insure and provide for himself for the future?—If there is any injustice, it is towards those upon whom the

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

deductions are made; in both cases there is a uniform rate of salary and full remuneration for the office. In the one case, the deduction is made from that fair remuneration of office, and being made, I conceive it should be accounted for to the person from whom it is made. In the other case, no deduction is made, and the public servant is left to take his own measurers as to future provision.

328. You fix the remuneration with reference to the remuneration for similar services in the general mercantile market for clerks. In the general market there is no superannuation to the clerk. According to the Act of Parliament, the clerk who pays a deduction has what ought to be an equivalent in his retired allowance, and he ought therefore to have the same salary, and no more, than the clerk who pays no deduction; is not that so?—Yes, but it is a question whether it is an equivalent.

329. But supposing it to be an equivalent?—If the pension is a fair equivalent for the deduction, then no doubt they are both put on the same footing in point of justice; but the arrangement is extremely inexpedient; it is most impolitic.

330. Do you find that those offices in which deductions are levied are less popular than others. If you had a man to put into an office, and there were clerkships of 100 *l.* a year vacant, one under the Superannuation Act and the other not, which would you recommend the man to take?—The one under the Superannuation Act; but I should not therefore consider it either a just or a proper arrangement. I consider that both arrangements are bad.

331. Viscount *Monk.*] What is generally the reason that those other departments do not contribute to the superannuation?—They are new departments; when they were first established, it was doubtful whether they would be permanent or only temporary; but now they have grown into permanency, and have developed into ordinary departments.

332. *Chairman.*] In point of fact, the Poor Law Department and the Board of Health are limited in duration by Act of Parliament?—They are; but it is understood that they are likely to be permanent.

333. Mr. *Palmer.*] Have there been any pensions granted in the Poor Law Department, or the Board of Health?—The Treasury has granted a pension to a Poor Law Commissioner; not yet to any clerks; but the time is arriving when the question must be decided whether pensions shall be granted.

334. What amount of pension was granted to the Poor Law Commissioner?—£. 1,000 a year to Sir George Nicholls, and 1,000 *l.* a year was also granted to Mr. Chadwick, under a special Act of Parliament.

335. Mr. *Macartney.*] Are you aware that when the Poor Law Board in Ireland was established there was an exemption from any deduction for superannuation, and it was stated in the House by the Member who introduced the Bill that the officers were not to have pensions?—I was not aware of it.

336. Are you aware that a Bill was introduced and passed into a law lately, by which a number of clerks were dismissed from the Poor Law Establishment in Ireland?—Yes.

337. Are you aware whether there has been any Minute of the Treasury granting retiring pensions to those gentlemen who have been so dismissed under the Acts, and who had not contributed in any way to the Superannuation Fund?—Several officers of the Poor Law Establishment in Ireland, both inspectors and clerks, have received compensation allowances on abolition of office.

338. Do you remember what number of officers were dismissed by virtue of that Act of Parliament?—A considerable number, including several inspectors, an assistant secretary, and a first-class clerk.

339. A Bill is now before the House for the purpose of abolishing the office of secretary to the Poor Law Board in Ireland?—I understand there is such a Bill.

340. And of course, acting under the same rule, that officer will look for a retiring pension, and it will be granted under a Minute of the Treasury?—I have no doubt of it.

341. Do you remember the date of that Minute of the Treasury which fixed the retirements of those officers who retired under that Bill?—I do not remember the date; I consider that it is indispensable that pensions must be granted; there can be no efficient state of a department, and no good service without pensions;

pensions; I consider that pensions must be granted for the interest of the State.

342. Mr. *Henley.*] The case to which you have just referred of the poor-law officers in Ireland was upon the abolition of the offices?—It was upon the abolition of the offices; but pensions upon the abolition of offices are upon the same principle as ordinary retirements.

343. Why are they upon the same principle?—The servant prematurely comes to the term of his service; it is a hard case.

344. Mr. *Roebuck.*] Is it a harder case; is not the man in that case dismissed in the full possession of his faculties?—In some respects it is a harder case than that of an ordinary voluntary retirement; he is dismissed suddenly, and it is a great disturbance of his plans in life; it is generally in mid career.

345. Being in mid career, is not he in a more favourable position to engage in something else?—In that respect it is more favourable; but, on the whole, it is worse to a man to have his service broken off in the midst, and to have to provide for himself without having had the usual opportunities of forming business connections, than for his service to come to its natural termination.

346. Is it so, except that in the other case he may probably be a longer time before he dies?—There are advantages and disadvantages affecting both cases; but, upon the whole, it is less disadvantageous to a person to terminate his career in a natural way, and to retire upon the approach of old age, than to have his service broken off in the midst.

347. Sir *H. Willoughby.*] If Parliament grants a similar scale of salaries to two classes of officers, one of which pays a deduction for superannuation, and the other does not, is it not a fair inference that the officers of those departments who do pay deductions on their salaries for superannuations ought to have the full advantages of that deduction, whatever those advantages may be?—That is my opinion, clearly.

348. *Chairman.*] You mentioned that you had been concerned in the revision of the salaries of the establishments of many offices; how many of the principal departments of the Government do you think have had their salaries revised since 1834?—Nearly the whole, I think.

349. Has not the whole of the department of the Customs undergone a very careful revision and investigation with respect to its salaries?—Yes, I think almost every department has been revised.

350. And the Inland Revenue and the Post-office; have not all the salaries of the Post-office been revised?—Yes, I assisted in the revision of the Post-office establishment.

351. And so with regard to the offices of the Secretaries of State and other large departments; have they not also undergone revision?—Yes.

352. Under these circumstances, is it not certain that both those who revised the salaries of those departments and the officers who took the revised salaries, had present to their minds the provisions of the Superannuation Act of 1834?—They were both aware of its existence, undoubtedly.

353. Has not therefore the revision of the salaries in nearly the whole of the Civil Service since 1834, amounted to a sort of revision of the terms of service, with a consciousness and contemplation of the terms of the Superannuation Act?—No, I think not; because, as I before stated, the salaries were fixed without any reference to the Act, although the persons who revised the salaries were aware of its existence.

354. Is it not certain that both those who revised the salaries, and those who accepted the revised salaries, had the terms of that Act present to their minds?—If it was present to their minds merely to deter those who fixed the salaries from increasing the salaries in consequence of the deduction, because the Act intends that the deduction should be a real diminution of salary, which it will not be if the salaries were increased in proportion to the deduction.

355. The question is not whether it deterred them, or whether it instigated them, but whether they were not perfectly aware of the existence of the regulations of that Act when the revision was made, and when the revised salaries were acquiesced in?—They were aware of its existence undoubtedly, and the revised salaries were acquiesced in; but the revision was quite independent of the Act. The Act was one proceeding, and the revision another.

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

356. You adverted in one of your answers to the great increase of the charge for superannuation allowances, and to the causes of that increase. Can you explain to the Committee what you consider to have been the principal causes?—Before doing so, I think it will be advisable for me to lay before the Committee certain Returns which the Chancellor of the Exchequer has desired me to prepare. I have a Return of the total annual salaries of the civil establishments of the United Kingdom, 5,539,660 *l.* Total annual compensations and pensions, 1,122,778 *l.* The pensions, therefore, are to salaries in the proportion of nearly one to five, or 20 per cent.; but that consists of two large sections; one of which is the judicial establishments of the three kingdoms, where the total amount of compensations and pensions is 34 per cent., showing a great difference from the general average; and in particular cases it is still higher. In the Court of Chancery, the compensations and pensions are to the salaries 54 per cent., and in other courts, 35; in the Court of Chancery in Ireland, 42 per cent.

357. You mean that for every 100 *l.* annually paid in salaries, 54 *l.* or 42 *l.* is paid in pensions?—Yes; but taking what is commonly called the Civil Service, the class which includes the departments which pay contributions, the proportion of compensations and pensions to salaries is only 18 per cent.; I believe these Returns to be generally correct; they have been prepared at the Treasury, under Mr. Anderson's superintendence, with all the care which we have been able to bestow upon them in the last few days, but they are liable to revision on points of detail.

358. Mr. *Roebuck.*] With respect to the portion of the Civil Service which pays the superannuation tax, have you a return made of the per-centage of pensions which they receive?—No, I have not had time to make a separate statement of that.

359. Mr. *Henley.*] Does the Return to which you have just referred include the parties who receive wages as contradistinguished from salaries?—Yes; it includes both their wages and their pensions.

360. Is that class of persons, such as the dock-yard mechanics and persons of that description, contradistinguished in any way from the general body of the civil servants?—They are included in the general body of the civil servants, but are separately stated in the Return; in order to make the Return as fair as possible, I have not taken the war establishments of the artificers of the dock-yards and arsenals, but the establishments in the year before the war; in other respects the establishments are given up to the latest date.

361. Mr. *Roebuck.*] Would it be possible to frame a return including only those persons who have paid the superannuation tax, and to state what is the per-centage of the pension upon that body alone?—It would be quite practicable to obtain it: it must be done by circular to the different departments, because we are not aware at the Treasury what proportion of each establishment pays the deduction, and what does not.

362. Would there be any great difficulty or trouble in doing it?—No; it may be done.

363. Viscount *Monck.*] You said just now that the entire charge for superannuation was upwards of a million a year?—The entire charge for compensations and pensions for all branches of the Civil Service, including the ordinary establishments, the diplomatic, and the judicial, and in the judicial not merely those paid from the Consolidated Fund, but those paid from the Suitors' Fund, and from the Fee Fund of the Court of Chancery, is upwards of 1,000,000 *l.*; it is 1,081,259 *l.* I have it in detail for each office of the ordinary Civil Service, and for each of the judicial establishments; the only exception is the Bankruptcy Court and the County Courts, which are paid by fees, and the Ecclesiastical Courts; with those exceptions, these Returns give the whole of the salaries, and the whole of the compensations and pensions in every branch of the Civil Service, from whatever fund paid.

364. Mr. *Henley.*] Why did not you get the Bankruptcy and County Courts, as you have the Chancery compensations, which are paid out of the Suitors' Fund?—They are to be had; they are paid out of the Fee Funds of the respective Courts.

365. *Chairman.*] Will you now proceed to state what you consider to have been the principal cause of the increase of superannuation allowances?—With the

Sir C. E. Trevelyan, K. C. B.

4 March 1856.

the leave of the Committee, I will proceed first to the judicial establishments: all the objections which apply to the ordinary pension list apply in an aggravated degree to the pensions of the great legal establishments, the arrangements connected with which are still in the same crude and elementary state in which those relating to the other civil establishments were at the commencement of the present century; for instance, there is no check upon the first appointments; there is no reason whatever why those who enter young as clerks should not be subjected to the ordinary examination before the Civil Service Commissioners, and why, as regards those who enter in middle life with a stock of professional experience, the reasons of their appointment under those circumstances should not be formally recorded, as directed by the last clause of the Order in Council. There is no limitation of age; that is a matter which has a very important bearing upon the increase of the pension list. A Judge has lately been appointed to the County Courts, 72 years of age; 72 years of age and the winter travelling has already begun to affect him; he is so old, that he was called to the bar before the Judge whom he succeeded was born.

366. Mr. *Roebuck.*] Who appointed him?—The Lord Chancellor; this materially affects the increase of the Pension List, for if the County Court Judges and other judicial officers are appointed at an age when they are unequal, or must soon be unequal, to the trying circumstances of their service, the Pension List will of course go on growing at an increased rate.

367. Mr. *Fitzgerald.*] The County Court Judges pay no superannuation deduction?—No. Again, there is no uniform rule making a certain length of service necessary to claim a pension, and increasing the pension according to the length of service. I have a list of County Court Judges: one County Court Judge has received the established pension of 800 *l.* a year after five-and-a-half years' service; and during the latter period of that service, during half the last half-year, his duties were performed by a deputy. Another has received the pension of 800 *l.* a year after six years' service; two more after seven years' service. Then there is the notorious instance of the Taxing Masters of the Court of Chancery. I have here a return, showing their annual amount of compensation, and the annual sums to be paid to their personal representatives after their death, and for what number of years after their death, which, with the permission of the Committee, I will deliver in.

[*The same was delivered in, and read, as follows:*]

NAMES.	Annual Amount of Compensation in the Event of their ceasing to hold Office as Taxing Masters.	Annual Sums to be Paid to their Personal Representatives after their Death.	For what Number of Years after Death.	Out of what Fund, and by whom such Payments for Salaries and Compensations are now made, and to be made.
	£. s. d.	£. s. d.		
Henry Ramsay Baines	5,403 2 9	2,701 11 5	7	- - Out of the Suitors' Fee Fund, and by the Governor and Company of the Bank of England.
George Gatty - -	5,424 14 4	2,712 7 2	7	
Richard Mills - -	4,935 9 7	2,467 14 10	7	
John Wainewright -	4,500 5 1	2,250 2 7	7	

368. Sir *H. Willoughby.*] Is not that compensation under a special Act of Parliament?—Yes; but I am including what has been done under special Acts of Parliament. There is a case now before the Treasury of a gentleman who was in the receipt of a compensation allowance of 1,067 *l.* as late sworn Clerk of the Revenue side of the Court of Exchequer, the jurisdiction of which branch was abolished by the Act 5 Vict. c. 5; the Treasury have now awarded to him a superannuation allowance of 1,590 *l.* on a service of 48 years, and a salary of 1,800 *l.* under the authority of 15 & 16 Vict. c. 87, s. 46, which superannuation allowance he will receive, together with his compensation of 1,067 *l.*, making altogether 2,657 *l.* These officers of the legal establishments pay no deductions, or if they pay them, it is only in the case of new appointments made subsequently to the date of the special Acts by which the establishments are regu-

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

lated. When an ordinary civil establishment is placed by the Treasury on the schedule of the Superannuation Act, the persons belonging to it are made to pay up the arrears of deductions from the date of their appointment, supposing they were appointed subsequently to the 4th of August 1829; whereas under the special Acts of Parliament, by which a few of the judicial establishments have been placed under the Superannuation Act, the deductions always commence, not from the date of the commencement of the service of the officer, but from the date of the Act. All this has been done by means of special Acts of Parliament, relating sometimes to one and sometimes to another portion of these establishments; and this I conceive to be contrary to all true principles of administration. Parliament is able to lay down general rules to be carried into execution by a responsible department, but it is impossible that it can have eyes and ears and attention for such a variety of separate details. I have carefully considered the improvements I have to suggest as applicable to this branch of the service. I would suggest that the superior Judges should be left upon the Consolidated Fund; that the inferior Judges and all the administrative officers should have their salaries annually voted by Parliament; that all pensions should be regulated by the new Act; those who enter young should be under the general scale; those who enter later in life under the special scale; and I think it very desirable that limits of age should be applied also to the special scale suited to the circumstances of the persons who come under it, say not less than 30, and not more than 50 years of age, on entering.

369. Viscount *Monck.*] Do you mean to apply that to the case of professional officers, such as the Judges and the Judges of the County Courts?—The eminent position of the superior Judges is a sufficient security that proper appointments will be made in their case; but, for the protection of the public, an average age should be fixed (if 50 be too young, let it be 55), after which, no appointments should be made to County Court Judgeships, or to the corresponding situations in Ireland and Scotland. I think that all fees should be abolished; on which point I beg to put in a recommendation which Sir Stafford Northcote and myself made with reference to the establishment of the Judicial Committee of the Privy Council. It was considered that it was not more applicable to that than to any other judicial establishment; and as now the whole of the judicial establishments are under consideration in this point of view, I beg leave to put it in. All public officers were originally paid by fees from suitors, from which salaries charged upon the public revenue have been gradually substituted.

[*The same was read, as follows:*]

"Copy of a paragraph inserted in a Report on the Establishment of the Council Office in 1853, by Sir Stafford Northcote and Sir Charles Trevelyan; which was ultimately omitted from the Report, upon an intimation from Mr. Gladstone, then Chancellor of the Exchequer, that, without dissenting from its conclusion, he thought that a Report upon the establishment of a single office was not the proper place for opening a general question affecting the whole of our judicial system.

"There are still some fees paid to the Council Office in respect of proceedings before the Judicial Committee, not by way of compensation for services rendered, but as fees of court. These, we think, should be wholly abolished. They are small in amount, but in principle we consider them vicious. If there is one function of government more essential than any other, it is that of doing justice between man and man. It is in the certainty of obtaining justice that the excellence of the social system mainly exists; and it is in order to justice being done, that governments are maintained and constitutions guarded. The State, therefore, existing, as it does, for the purpose of doing justice, ought to do it freely, and not to make a profit of it. The expenses of preparing a cause for adjudication and of laying it properly before the tribunals, are necessarily heavy, and fall as an inevitable burden upon the parties to a suit; but those parties ought not to be further taxed by the tribunal to which they have appealed. As members of a society which maintains that institution for the common benefit, they have a right to the free enjoyment of its advantages; in common with the rest of their countrymen, they have already contributed to its support, and they ought not to be especially taxed for the use they make of it; since, although the benefits they derive from it may be more palpable, they are not more certain than those which it confers upon the community at large, in which quarrels are prevented and rights are secured by the knowledge that there is a court where justice will be done, and which is open to all complainants. For one suit that is decided in a court of law, one hundred are probably averted, and it is unjust that the few should bear the burden for the benefit of the many.

"But if fees are objectionable in courts of justice, they are peculiarly so in a court where the parties are chiefly of foreign or colonial extraction. The advantage of being able to appeal

appeal in the last resort to British justice tends greatly to bind our colonies and dependencies to the mother country. The moral effect of meeting those appeals by the institution of a tribunal, comprising the chiefs of every branch of the legal profession, who give their services gratuitously, must be very great; and we cannot but think that it would be greatly strengthened, and the dignity of the court materially enhanced, if the trifling fees which are now charged to its suitors were altogether swept away."

370. Mr. *Henley.*] What have these recommendations to do with superannuation?—I consider that in dealing with the general question of superannuation, it is essentially necessary that it should be dealt with as a whole, in all its parts; and I am now suggesting the means of bringing the great judicial establishments within the operation of the new Act. As regards the Suitors' Fund, and Suitors' Fee Fund, I think that no more salaries or pensions should be paid out of them, and that they should be placed under the guardianship of the Financial Department of the Government, and that all surpluses should be paid into the Exchequer, and all deficiencies made good out of the Exchequer. These funds are now held on the security of the public; and its security would be neither increased nor diminished by the arrangement I suggest, while the public, which incurs the risk and performs the services, would have the benefit of the surplus accumulations of interest and unowned deposits. I will now proceed, with the permission of the Committee, to the ordinary Civil Service. The Select Committee of 1829 remarked upon the enormous increase of pensions and compensations, and proposed a regulation for their diminution; namely, an abatement from salaries. Now, it seems to me, with great submission, that that was not attacking the *causa morbi*, but merely the symptoms. The enormous increase of charge for pensions was not caused by the absence of abatements from salaries, nor has it been checked by the imposition of abatements. A certain sum is gained by them, at the expense of much irritation and discontent; but the causes of the augmentation of the Pension List are left entirely untouched by them.

371. You have given us some salient instances of superannuation being paid to certain County Court Judges, after short periods of service. You stated, in answer to a question, that one of those Judges had been appointed by a Lord Chancellor. Is it within your knowledge whether or not any of those gentlemen whose cases you have brought before the Committee were or were not employed in any of the County Courts before the new Act?—The strongest case I mentioned was that of a gentleman who was placed on a pension of 800 *l.* a year for life, after a service of five-and-a-half years, the last few months of which was performed by a deputy, because his state of health was not able to stand the heat of the court.

372. Mr. *Roebuck.*] But he paid the deputy, did not he?—I am not aware. My object in mentioning it was to show, that under a proper system of regulation he probably would not have been appointed.

373. Mr. *Henley.*] Were not certain of those officers doing duty under the old system of local courts in some places before the constitution of the present county courts?—No doubt.

374. Can you state whether any of those gentlemen whom you have mentioned were or were not persons who were so situated?—The gentleman whose case is most remarkable certainly was not, because he held a high office in another country immediately before.

375. With reference to the others, do you happen to know whether they were or were not in an office of the same nature before?—No, I do not.

376. Mr. *Roebuck.*] Do you know whether that gentleman who was appointed when he was 72, held any judicial office previously to his appointment as a county court judge?—I think not.

377. Mr. *Henley.*] With reference to the others, perhaps you would be able to get information as to whether that was a fresh appointment?—I could: I beg to say that I do not mention these cases with a view to censure them, but merely as proving the necessity of establishing proper regulations for the future.

378. *Chairman.*] What do you consider to be the chief causes of the augmentation of the Pension List?—The causes of the increase are, first, the unnecessarily high rates of pension and compensation given previously to the Act of 1834; a pension equal to one-half of the salary immediately after the completion of ten years' service. On the great revision of establishments in 1821-22,

Sir C. E. *Trevelyan*, K. C. B.

4 March 1856.

compensation to the numerous reduced officers was granted at the rate of one-third of the salary after five years, and one-half after ten years; and it will be seen in the Treasury Minute, dated 8 January 1822, included in the series. All those pensions and compensations were computed at the rate of salary last received; that is a very important distinction. Under the old practice, the moment a person arrived at a new rate of salary, he might be pensioned on the basis of that rate; this is remarked upon by the Committee of 1828, and it has since been remedied; but it is still proper to be mentioned as one cause of the great increase of the Pension List heretofore; the passage will be found at page 15: "The Committee must also notice a construction of the Acts of 1810 and 1822, which has added materially to the charge of retired allowances, and which ought no longer to be acted upon. It has been ruled by the Treasury, relying upon the opinions of their legal advisers, that the allowances under those Acts are to be computed according to the rate of salary which the party last stood possessed of, without reference to the time during which he might have held that rate of salary; so that a clerk having served many years at a low rate of salary, and being promoted to a higher, might, within a very short time, if rendered incapable of longer service, be superannuated on the higher rate. In this respect the Committee suggest that the law should prohibit the granting of any allowance for superannuation, for a rate of salary, which has not been enjoyed by the party at least three years; and that it should provide that in case any person be obliged to retire from an office which he has not filled for that time, the allowance to be made to him (if entitled to receive one for length of service) should be computed upon the salary enjoyed by him previous to his last promotion." The second cause is, that provision was made for the grant of retired allowances 30 years before provision was made for placing a proper check upon their grant. This also is commented upon in the Report of 1828, at pages 12 and 13. At first the pensions were granted by the department itself, and after that for many years by the Treasury, according to the ordinary practice of Treasury Minutes passed at the Board. That is to say, this most important function of granting pensions, perhaps the most responsible and delicate that a government can perform, was performed like any ordinary Treasury business. It was only in June 1831 that a Committee of the Treasury was appointed for the purpose of investigating each case in detail, and calling for such information as might be required; and the proceedings of this Committee were not perfectly reduced to method until a printed form, combining all the necessary particulars, was framed by Mr. Rich, according to which all applications for pensions were afterwards to be made; that is the Treasury Minute of June 1831, which is as follows: "To enable, therefore, my Lords to do justice to the public and to the superannuated officers, it is necessary that they should receive a more detailed statement than heretofore, of the merits, value and extent of service which each officer, recommended for superannuation, may have performed. For my Lords are clearly of opinion that the highest rate of allowances authorised by the Act ought to be given in those cases only in which the services performed have been proved to their satisfaction to have been more than ordinarily meritorious, and to have engrossed fully the time and attention of the officer, excepting during a moderate period allowed for relaxation and health." That I consider to have been a most important cause of the increase of pensions, because, even now, when the responsibility is complete and fixed, and the most stringent precautions are taken only to pass those pensions which are strictly in accordance with the letter and the spirit of the Act, great difficulty is found in maintaining the rights of the public, and I am satisfied that in former days, when the duty was performed in a much more ordinary way without those safeguards, a great number of pensions must have been passed which ought never to have been passed.

379. Mr. *Henley.*] Will you explain why it is that a thing which you say is of so particularly delicate and difficult a nature, should have been improperly done because it was done by the way of a Treasury Minute?—There is a great difference in the functions of the Treasury; there is a great deal of merely routine business; there is a great deal of business of more or less importance in which the public are concerned, and in which individuals are not specially and particularly interested; but this business of pensions is one in which particular individuals and their friends and patrons are most deeply concerned. It is therefore found to be one which requires all the regulation, all the sense of duty,

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

duty, and all the strength which the Treasury can bring to bear, in order to perform it properly; it is a very high and important function indeed.

380. Are the Committee to understand that all these difficult functions are to be considered as not being duly performed in a matter which receives the sanction of a Treasury Minute?—By no means.

381. From your evidence, it would appear that a difficult and responsible duty in which individually their friends and patrons are concerned, would not be properly done if it was done by a Treasury Minute?—In order fully to establish my meaning, I will take leave to read a paragraph from the Treasury Minute which established the Committee for investigating cases of pensions.

382. Will you be kind enough to explain the difference between the authority of that Minute which you are about to read, and the authority of any Treasury Minute granting a superannuation?—The official sanction and authority is the same, but the Treasury is an office of general superintendence and control, which embraces every variety of business. One course of proceeding is sufficient for routine and ordinary business, and another more stringent course of proceeding is necessary for such high and delicate functions as that of making grants of public money to individuals for life, for such it amounts to.

383. *Chairman.*] Is not this the meaning which you intended to express, that before the year 1831 it had been the practice to take superannuation cases with the other Treasury business, and that they were therefore disposed of by different persons in their turn, but that after that year the whole of the pension and superannuation business was referred to one Lord of the Treasury, who was able to lay down a regular system of rules, and, by having all the cases as they occurred were brought under his view, to decide them in a more systematic and consistent manner; was that your meaning as to the distinction between an ordinary Treasury Minute, and the manner in which the superannuation business had been disposed of since 1831?—That correctly explains my meaning. There are several officers who are authorized to pass Minutes at the Board; previously to a Minute granting a pension might be passed by any one of them; consequently the responsibility was not fixed, and there was no uniform and systematic mode of proceeding. But it is a point of great delicacy, and, with the permission of the Committee, I will read the Minute: "My Lords are not unconscious of the importance and delicacy of the duty which Parliament has imposed on them, of thus inquiring into and estimating the services of a meritorious body of public servants; and my Lords are resolved to exercise that task with strict attention to impartiality; they are therefore pleased to desire, that no Minute for fixing any superannuation allowance shall pass this Board until the case shall have been previously submitted to the investigation of two of the members of this Board, who shall examine into its merits, and call for such information as they may think necessary, and report to my Lords the allowance which they may consider just, on the principle defined in this Minute; and if there be any circumstances which may distinguish it from ordinary cases, they are desired to state them in their reports; and my Lords feel confident they shall be assisted in their intentions by the heads of the different departments, on the fidelity of whose recommendations must mainly depend the power of this Board to administer fair and equal justice."

384. Mr. *Henley.*] The operation of that Minute, I suppose would be to make a quorum of two, instead of a quorum of one, or a quorum of none?—It fixed the responsibility; it selected two members of the Board, who became personally responsible for the execution of this most important duty, and it established a continuous tradition. A register was opened, permanent officers of the Treasusy establishment were charged with assisting the committee, and continual improvements have been made in the mode of administering of this branch of business.

385. Mr. *Roebuck.*] By this Treasury Minute may any two Lords of the Treasury meet to discharge this branch of business?—No; they are specially appointed by the Chancellor of the Exchequer. In practice, from the very first, two particular members were selected, and it has been so ever since.

386. Sir *F. Baring.*] Practically, before the passing of that minute, was not it the case that the superannuation cases were sent into the Treasury, and there was very little attention paid to them; but if the officer had got the proper certificates, he received as a matter of course the maximum allowance, with probably

Sir C. E. Trevelyan, K. C. B.

4 March 1856.

probably the cutting off a few pence or a few shillings, and that very little difference was made between one officer and another?—That was the general result; the Treasury depended almost entirely upon the recommendation of the department to which the officer belonged.

387. The distinction between a very good officer and a common-place officer was hardly observed?—There was not that particular reference to the various points required by the Act, as to good conduct and the state of health, and so forth, which has since been made.

388. *Chairman.*] Will you proceed to the next point?—A third cause of the extension of the pension list is the extensive reductions and consolidations of establishments after the war, and about the time of the Reform Bill, by which the public gained in the diminution of salaries far more than it lost by the increase of the pension list. The 200,000 *l.* or 300,000 *l.* for compensation saved four or five times that amount in salaries, and the compensations are a rapidly decreasing charge. Compare the amount of compensations with the statement of savings between 1821 and 1831. The compensations are 200,000 *l.* or 300,000 *l.*, and the savings 1,000,000 *l.* This point is also referred to by the Committee of 1828, at page 14 of their Report, relative to the consolidation of the English, Irish and Scotch Revenue Establishments. They say, "But although a part of this increase is, no doubt, attributable to the operation of a bad system, it ought to be noticed in this place, that a part of it is also owing to a very extensive revision, reformation and consolidation of the Revenue Departments (and more particularly of those of Ireland), by which an immediate reduction of expense has been occasioned to a considerable extent. Even including the increased charge for the superannuation of a great number of the officers, a much larger eventual saving is secured. The mere increase, therefore, of the superannuation list, upon that ground, is not a subject of regret, but of satisfaction." I have gone into some details upon this subject with Mr. Anderson, which I think are deserving of the consideration of the Committee. Three-fourths of the whole charge for civil superannuations and compensations arise in four departments, the Customs and Inland Revenue, and the Admiralty and Ordnance Departments. Out of a total charge of 760,000 *l.* in 1853, the Customs and Inland Revenue pensions were 425,000 *l.*, and the Admiralty and Ordnance pensions 133,000 *l.* The pensions of all other departments of the public service together only amounted to 200,000 *l.* It is very difficult to define accurately the proportions of the gross charge which relate to allowances granted on superannuation, and those granted on reduction of office. An officer retires on superannuation, and the opportunity is thus afforded of effecting a change or improvement in the mode of conducting the business, and of reducing the cost of the effective establishment. Again, an extensive reduction of establishment takes place on the conclusion of a war, or on a change of system or consolidation of departments. In such cases, the old and worn-out servants who are on the eve of superannuation, are selected for retirement. It is difficult, therefore, to give with anything like accuracy the amount of the pension list which represents the true charge for superannuations alone. As regards the four departments above referred to, it may safely be asserted, that a large amount of the gross charge for pensions arose either from the reduction of numbers consequent on the termination of the war, or from the introduction of improvements in the administration of the public business; for instance, in the two first, the Customs and Inland Revenue, first of all there was a consolidation of the English, Irish and Scotch Boards of Customs and Excise in the year 1823; then there was the consolidation of the separate Boards of Stamps and Taxes in England; then there was the final consolidation in the year 1848 of the Excise with the united Board of Stamps and Taxes, forming together the Department of Inland Revenue: then there was Sir Robert Peel's revision of the tariff, which led to a great reduction of the Customs Establishment; then there was the abolition of the Imperial Customs Establishments in the colonies the other day, which led to another great reduction. And as regards the Navy and Ordnance, in the year 1815, before the end of the war, the Navy pensions were 67,000 *l.*, and the Ordnance pensions 28,000 *l.*, making, altogether 95,000 *l.*; whereas in 1824, after the war, the Navy pensions were 167,000 *l.*, and the Ordnance 48,000 *l.*, making 215,000 *l.*; so that the difference between 95,000 *l.* and 215,000 *l.* is chiefly accounted for by the great reduction of establishments after that year. Again, in the departments of expenditure, changes

changes in the mode of conducting the business, such as resorting to contracts in the dock-yards and arsenals, and thus superseding manufacturing establishments, or, *vice versâ*, the substitution of a system of day-pay for task and job-work, and other changes calculated to diminish as well as to alter the character of the superintendence required, affect very considerably the charge for retired allowances. The increase of those allowances since the peace of 1815 represents a large sum in the cost of effective establishments.

389. What is the fourth cause?—The fourth cause is the absence of any effectual check upon the appointment of unqualified persons until the Order in Council in May last was passed. This is justly alluded to by the Committee of 1828 as the principal cause of the vast increase of the superannuation charge. For 50 years a continual process has been going on by which inefficient young men have been absorbed into the public establishments, and after having been subjected to the soporific influence of the public offices, have been disgorged with the general approbation upon the pension list. I beg particularly to refer to the Report of the Committee of 1828, at page 13, where they say, "Nor is it the parties alone having claims who have been encouraged by this Act, to add to the burthen of the superannuation charge; the heads of departments have (as we have reason to believe), been frequently led to avail themselves of its provisions, in order to hasten the removal of the less useful of their clerks, and thereby to effect improvements in the establishments of their office. Where that has been the only motive, this practice has not been perhaps the cause of loss to the public; for the removal in due time of inefficient servants from departments in which the interest of the public is materially concerned in the constant and vigilant discharge of the duties assigned to them (and particularly from the Revenue Departments, where these retirements have been most extensive), was no doubt among the advantages contemplated by the framers of those Reports, whose opinions in favour of this practice we have quoted. But there is a dangerous opening to abuse, in the disposition of the superior authorities to favour the retirement of inefficient clerks. The degree of infirmity which may compel or justify it, admits necessarily of some latitude; and the certificates of medical practitioners are not always to be relied upon, because they can often only be given according to the representations of those who are the subjects of them. The Committee have been informed that the cases are not few in which persons superannuated as unfit for public service have enjoyed health and strength long afterwards, and have discharged active duties in other public offices, or in private business." This process is still in progress in its last stage, although it has been stopped in its first. The charge arising from it is, for the reasons already stated, pretty equally divided between compensations and superannuations. This cause unduly increases the establishments, and subjects the public to a large unnecessary charge, not only for pensions, but for ordinary salaries. Mr. Anderson calculates that if the appointments were made with strict reference to qualification, the public service would be better done by two-thirds of the present establishments, thereby making a saving of one-third, and a corresponding saving in the pension list: but besides the increase in the number who have to be salaried and pensioned, it accelerates the rate of retirement as respects this class of inefficient persons. I beg to guard myself by saying that the public service is remarkable for its fidelity, and abounds in able and distinguished public servants; but yet this class of persons that I am now speaking of does exist in a considerable proportion; and besides swelling the general charge for salaries and pensions, it accelerates the rate of retirement. When men of this kind are found in a public establishment, of course both their industrious brother clerks and their official superiors, the heads of departments, are all glad to get rid of them; and I am confident, that if only qualified persons are appointed, and they are properly encouraged and managed after they are in the service, the general rate of transfer to the pension list will be very much diminished.

390. Is there any other cause to which you think the extension of the Pension List is to be particularly ascribed?—The next cause is the absence of any satisfactory arrangement for making the experience and ability of the members of the different civil establishments available where they are most required; for instance, the most important functions performed in the executive departments are at the Treasury, and for the proper performance of the business of the Treasury we require the most practical experience and the best ability, which all the

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

departments which are acted upon by us, or superintended by us, can furnish; but our choice (it is no disparagement to the gentlemen of the Treasury), our choice is confined to a small knot of men who happen to have been appointed as youths in the Treasury establishment, and who have no other experience except what the Treasury affords, and some of them, of course, turn out in the usual proportion not first rate; and I should especially mention the absence of any satisfactory arrangement for transferring the surplus of one establishment to supply the deficiency of others. There are constant fluctuations going on throughout the great field of the public service calling for continual re-adjustments and revisions. For instance, just now, owing to the happy change which has taken place in Ireland, there has been a reduction of the Irish establishments, of the Poor Law and Board of Works, and so forth; and the Imperial Customs establishments in the Colonies have been reduced of late years; the Convict establishments in New South Wales are also in a rapid progress of reduction; but there is, practically, no power existing of transferring those surplus officers to the active service of other departments; the public has to pay both ways; those who are no longer required are placed on the Retired List, and new or additional duties are provided for by the appointment of new persons on new salaries. This is one of the evil consequences of the purely departmental or fragmentary character of the Civil Service; the consolidation of offices, and establishment of similar classes in the War Department, and the proposed combination of all public establishments under the new Act, will lay a foundation, but only a foundation; a central authority must be established sufficiently strong to have the whole public service constantly under revision, and to make all the necessary transfers and re-adjustments. The facility of transferring men to the pension list also occasions many questionable cases of reduction of office which are made under the pressure of personal applications, either from those who retire, or from those who wish to get their places, or both, but which are not followed by any real diminution of establishment; as fast as one crop is reaped and gathered into the pension list, another takes its place; a job too often lurks behind such arrangements, and so it will always be while the pension list is open to receive those who are temporarily unemployed, and no real power exists of transferring men from situations where they are not wanted to others where they are wanted; there must always be reduction of offices, but there ought to be no reduction of men; unnecessary offices should be abolished, but the holders should be at once re-employed where they will be most useful.

391. Is there any other cause, in your opinion?—The sixth cause is the absence of any power acting in the interests of efficient and economical administration sufficiently strong to bring into re-employment persons who have once been placed on the redundant list. There is a remarkable recommendation of Mr. Vernon Smith's Committee on Miscellaneous Estimates, which, perhaps, is deserving of being read to the Committee. It is as follows: "They wish, however, to call the attention of the House, and the Executive Government most particularly, to cases of compensation for abolition of offices, or superannuation on account of ill health at an early age; in all such cases the economy of the public service peremptorily requires that the persons so relieved from duty on pension should be restored to the public service on the first opportunity of vacancy in the first case, and of re-established strength in the second. It may frequently happen that a person whose health has broken down under 40 or 50 years of age by severe service, is restored by rest and leisure, and he lives a long life upon annuity, whereas the public would be reasonably entitled to his service. In all such cases the vigilance of the Government should be exercised to return him to office, although their patronage might thereby be diminished; for this purpose your Committee deem it advisable that the list of persons so restored should be added to the detail of this Vote in each Session, so that the House may judge how far this valuable rule has been complied with; they think also, that the restoration should extend to any branch of the public service for which the person is fit, and not be confined only to the department from which he was withdrawn." During Mr. Gladstone's administration at the Treasury, Returns were called for of all redundant officers; but, as usual, nothing practical was done. The persons placed on this list are often at the most valuable period of their service, but they are left upon it till they lose their experience and activity, and become no longer efficient. In order to do any good, attention should

should be directed to recent instances, and, above all, the evil should be prevented in its origin by constantly revising the active establishments, and making such transfers of work and men as the constantly varying circumstances of the service require. The Treasury has done what it can; for instance, it has established what is called a Redundant List, which I do not think is known to any Act of Parliament; but it might as well have let it alone, for when men are put upon the Redundant List, they often remain there till they die.

392. Do you know whether, if the persons now upon the Redundant List that are fit for active service were taken into employment, the number would be sufficient to produce any sensible effect upon the charge for pensions?—Not now, taking those now upon the Redundant List who are now efficient; but if all those persons who have at former times been placed upon the Redundant List, had, at the time that they were so placed, been brought again into active employment, the Pension List would have been very much diminished.

393. Do you believe that the actual dead weight of the Civil Service pensions at this moment would be materially reduced if all those persons who are fit for active service, in the receipt of pensions, were taken into the employment of the Government?—A considerable saving could be made even now: for instance, several very efficient officers have been placed upon the Redundant List in Ireland.

394. Do you believe that the pecuniary effect, in the way of diminishing the amount of pension, would be sensible, taking it quite as a distinct question from the value of the services which those officers might render?—It would not have any immediate large financial result, because the present Redundant List is composed, nine-tenths of it, of men who have grown old upon it, and one-tenth who have lately been placed upon it, and who are efficient.

395. Mr. *Roebuck*.] Supposing that from the beginning this course had been pursued, that, as persons were put upon the Redundant List, they were, if efficient, taken off again as soon as possible for active employment, would that by this time have produced a very sensible effect in the Pension List?—It would have produced a very sensible effect indeed.

396. Viscount *Monck*.] Would not those men now, by reason of old age, be probably upon the Pension List?—Yes, but we should have had many years of good service out of them.

397. Then it would not have affected the pecuniary deadweight upon the country at this moment?—It would have given the public their active service for a much larger number of years.

398. But it would not at this moment have affected the amount that the country would have to pay in pensions?—It would re-act upon the salaries. The practical effect of a proper system would be, that every man who is now placed upon the Redundant List, instead of being so placed, would be brought again into active employment, the number of new appointments would be diminished, and the Redundant List would be almost put an end to.

399. Sir *F. Baring*.] You are of course acquainted with the Second Report of the Sinecure Committee?—I read it in former days.

400. Is there not in that Report a recommendation that a Redundant List should be formed, and laid upon the Table of the House of Commons?—Yes.

401. Is not that done now?—I have no doubt it is done.

402. Do you mean to say that the Treasury authorities never attend to the Redundant List?—What I mean to say is this, that there are two principles at the Treasury going on concurrently; one, the principle of service, which looks only to good administration; the other, the principle of patronage, which also looks to the public good, but in an entirely different way, and which has its own rules.

403. Do you mean to say the Secretary of the Treasury and the Chancellor of the Exchequer do not ever turn their eyes upon the Redundant List?—Yes; Mr. Gladstone did so, and he desired me to call for returns.

404. Do you mean to say that it had not been done before that time?—Of course I am only speaking within my own experience: it has been done from time to time. I presume that I am here to speak the truth, and the plain truth: I say there are two principles going on at the Treasury concurrently, the one service, and the other patronage.

405. Have you yourself looked at that Redundant List?—Yes, again and again.

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

406. Do you know that upon certain occasions there were any number of redundant officers fit to work who were not employed, while there were places for them vacant?—Yes; I have been constantly aware of that.

407. That, of course, you have represented to the Chancellor of the Exchequer?—Yes, I have represented it.

408. Has that been attended to?—Mr. Gladstone attended to it in the way which I mentioned, and repeated good resolutions have been come to; but nothing has been really done.

409 Mr. *Macartney.*] Are you prepared to say, that no person has been taken from the Redundant List, within the last 10 years, to fill an office vacant by death or promotion?—There is one remarkable instance, Sir Alexander Spearman; it is difficult to mention other instances.

410. Sir *F. Baring.*] Sir Alexander Spearman retired broken down in health?—Yes.

411. And for a long time he was in a state of very bad health?—Yes.

412. But he has been recalled into the public service?—Yes; I mentioned his case as the proper mode of dealing with the subject. What I submit is, that everybody should be dealt with as Sir Alexander Spearman was dealt with; he really was ill, and it was necessary for him to retire for a time. But, speaking generally, men who retire on the Redundant List are by no means ill; I know several who are in excellent health, full of vigour, and who might be at this moment very efficient public servants; but, if they are allowed to rust upon the Redundant List a certain number of years, they lose their experience, and, if called upon for active employment, they probably will not be fit for it.

413. Mr. *Macartney.*] Was Sir Alexander Spearman withdrawn from the Redundant List at his own request, or by the Government seeking for the services of a man of such high calibre?—The Government certainly desired his services, and he is so valuable a man that it was of public importance that he should be brought again into employment.

414. Was it not known generally, at the time, that Sir Alexander Spearman, as soon as his health was restored, applied to be brought into active service again?—I cannot recollect that he applied, but I have no doubt that he was desirous to return to the service.

415. You have referred to the Redundant List in Ireland; were there not, in the year 1852, three gentlemen connected with the Council Office put upon the Redundant List who would be valuable servants?—Yes; there was Mr. Savage; he has been applying for employment repeatedly, again and again, whenever an opportunity offers.

416. Do you recollect the rate of remuneration or compensation granted to Mr. Savage on his office being abolished?—His salary was 600 *l.*; his redundant allowance was 400 *l.*, being two-thirds of his salary; his service had been 14 years.

417. Under the Superannuation and Compensation Act of 1834, what would have been his allowance?—His being one of the peculiar cases, I have noted the particulars; it would have been 150 *l.*

418. Upon another occasion there was an active young officer removed from the Board of Works who remains on the Redundant List?—Yes; there are two or three.

419. I allude to Mr. Mulvany; you are aware of that case?—Yes.

420. Can you say what the salary was to which he was entitled?—His salary was 1,000 *l.*; I think his total length of service was about 14 years, including his service under the Shannon Commission.*

421. As a surveyor, paid by the day?—Yes; it was not considered a public service in the strict sense.

422. But the Lords of the Treasury gave him credit for the whole time, and regarded it as 14 years' service when he was put upon the Redundant List?—Yes; that was in accordance with our general practice.

423. What was the amount of retired allowance given to Mr. Mulvany?—My recollection is 750 *l.*

424. What

* In reference to this and subsequent answers relating to Mr. Mulvany's case, *see* the answer to 486.

424. What would have been his allowance after 14 years' service under the Act of 1834?—That is under the new scale; after 10 years' service it is 3-12ths.

425. As the office was abolished, what was the ground for giving him a redundant allowance beyond the scale of the Act?—A reduction took place, and his claim was very strong; I am of opinion that he was entitled to that amount of allowance; he is known to be a very active and able professional man; he had been withdrawn entirely from the practice of his profession; he had devoted himself to the public service for many years, with the full expectation that he would have been retained till old age, and he had formed all his plans of life accordingly; therefore, when he was suddenly broken off in the midst of his career, and thrown back upon the world, it was right to deal liberally with him, and I conceive that there is no objection to the amount of redundant allowance that was granted to him; the objection is to his not having been immediately re-taken into employment, because though a person may not be re-employed in a situation which is altogether suitable to him, it is better that he should do something for his money, even though it is not precisely what one would choose for a person of his qualifications.

426. Supposing a man had started in the public service upon the same day as Mr. Mulvany, and had contributed to the Superannuation Fund, and that by ill-health he was incapacitated from going on, and had been put upon the Redundant List, would he have had a claim upon the Government to have got such an amount of allowance as Mr. Mulvany received, or would he have been confined within the allowances of the Act of 1834?—He would have been confined within the allowances of the Act of 1834; but the Treasury has always been accustomed to give the maximum rate in such cases.

427. Supposing a man of 14 years' standing in the ordinary Civil Service had contributed to the Superannuation Fund, what would have been his retiring pension, supposing, in consequence of ill-health, he was obliged to retire?—Three-twelfths of his salary.

428. Whilst this gentleman who is turned out of his office gets three-fourths?—Yes; I believe that it is always usual to make a distinction between professional persons and ordinary civil servants; it is considered that to a professional person his profession is his livelihood. It is only by following that continuously through his life, and improving his position, and increasing his connexions that he succeeds in life: and when he is altogether withdrawn from the exercise of his profession for many years, and is thrown upon the world, it is reasonable to give him a higher rate of compensation than is given to a person whose qualifications consist entirely of clerkly attainments, and who can earn his livelihood with great facility elsewhere.

429. Has Mr. Mulvany been placed upon active service again?—No.

430. Has he applied for it since he has been placed upon the Redundant List?—I am not aware that he has.

431. Mr. *Roebuck*.] When a person has been placed upon the Redundant List, and has been willing to be re-employed, has he been passed over, within your knowledge, and persons from outside appointed?—Many such cases have occurred, but they are always open to the answer, that the place for which they applied was not suited to them, or that they were not suited to the place.

432. Is that answer because it is convenient, or because it is true?—That must depend upon the circumstances of each case; what I submit is, that there is no power of habitually acting in the interests of the public service and of good administration, sufficient to secure the immediate re-employment of the persons who are now placed in such numbers upon the Redundant List. Mr. Vernon Smith's Committee made a recommendation to that effect; but, like all other recommendations upon the subject, it has not been acted upon.

433. *Chairman*.] What is the number of persons upon the Redundant List at present?—I am not prepared to say; I have not turned my attention to it lately, but the number is very considerable.

434. Do you believe it to be considerable enough, assuming that all proper persons were taken into the Civil Service, to produce a sensible effect upon the amount of the pensions?—Yes, I should say it is; great reductions have been going on in the Colonies of late years, though they are by no means the most considerable which have taken place: first of all, in the Imperial Customs establishments

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

establishments in all the Colonies; next, in the great Convict establishments in New South Wales and Van Diemen's Land and Norfolk Island; and if all the persons put out of employment on those establishments who were fit for service had been regularly brought again into employment elsewhere, two results would have occurred; one, that the charge now made upon the Redundant List or the Compensation List for those persons would have been saved: another, that the space occupied by them in the active service would not have to be filled by other persons.

435. Mr. *Henley.*] What would have been the effect of such a system in the several branches of the public service into which those gentlemen might have been introduced; for instance, taking the chief of a department, what would have been the feeling of the office if you had brought a man from the redundant list, and put him at the head of the office, and so have stopped promotion, and so in various other grades of the office?—If proper arrangements were made, I conceive the effect would be very good; it is very desirable that the salaries should be assimilated, and that all the civil establishments which have analogous duties should have similar rates of salaries; that has been accomplished in the War Department; five, or six or seven separate establishments have been thrown into the melting pot and recast in a similar mould, similar classes having similar rates of salary; and one of the avowed objects of this improvement is, that men may be transferred freely, as their qualifications render it desirable, from one branch of the War Department to another; now, if that were extended through the service, greatly increased facility for making transfers would take place; but even as it is, I conceive that those gentlemen might have been employed in different departments without any injury to those now there; for instance, a Customs' officer employed in the Colonies might be appointed to a similar situation here as a supernumerary; and the same might be done in reference to the different classes of clerks.

436. *Chairman.*] Is there not great practical difficulty in acting upon that principle, owing to the fact that the appointments in the Civil Service are for the most part carried on upon the principle of promotions from inferior degrees in the same department. If you abolish an office, say in the Colonies, and bring home a collector of customs whose age is 50 or 60, you cannot put him at the bottom of the Customs Department. Are you, then to put him over the heads of persons now in the service?—No doubt that is the difficulty. I have been suggesting the modes of overcoming it; one mode is, to assimilate the scales of salary throughout the public service.

437. Does that in any way overcome the difficulty?—I think it does; because, if the scales of salary were similar throughout the service, then, on the occasion of the Department of Inland Revenue, for instance, applying to us for an increase of their establishment in a particular class, instead of sending a new officer, the Treasury might send one of the redundant officers, who would be on the footing of a supernumerary, and would therefore not interfere with the promotion of the existing officers. The truth is, that the business is continually treading on the heels of the establishments; the affairs of this country are continually growing. There is a constant demand made upon the Treasury for an increase of establishments. The officers who are reduced are of all grades, some at the top, some in the middle, some below. There are always some branches of the public service on which there is a pressure; the business outgrows the establishments; and those are the cases in which, if there were a sufficiently powerful superintendence, the surplus strength of one part of the public service might be applied to supply the deficient strength of another part.

438. Do you wish to convey to the Committee, as your opinion, that there is not great practical difficulty in bringing persons from the Redundant List into the Civil Service, even supposing there is every disposition to do it?—I freely admit that in this, as in almost everything else where any good is to be done, there is practical difficulty; but I think it might easily be overcome.

439. Is it your opinion that it can be easily overcome?—I think so, by proper measures. The first thing is to have a central controlling power, which shall seriously apply its mind to overcome it. I believe that when, not only the intention is formed (as it has been, 20 times over), but when the attempt is zealously made, it may be done without difficulty.

440. Mr. *Henley.*] Are we to understand that you think there would be no difficulty in having such a central authority as you have suggested over the whole

whole of the vast establishments of this country, which should regulate the different departments?—I conceive not; the Treasury does it in an imperfect way. Since 1848 I have been constantly employed during part of the time, in concert with a Member of this Committee, in revising the public establishments. Other gentlemen have been similarly employed, and a great deal of good has been done in that way: but the power of those committees of inquiry only reaches a certain point; they can report, and there their power stops; their power does not extend to actually transferring the surplus of one part of the public service to supply the deficiency of another. In consequence of the Reports of those Committees, several officers have been placed upon the Redundant List. The only result has been, that they reported that the establishment was too large, and they were placed upon the Redundant List. I must also say that the Treasury has again and again pointed out these circumstances to the different chiefs of departments; but we might as well have saved the time.

441. Are the Committee to understand that the labours of all those various Committees, which have been so industriously engaged, have resulted only in placing an additional number of persons upon the Redundant List?—It is better that they should be receiving half salary on the Redundant List than whole salary upon the active list, if in both cases they are not required for the public service; I mean to say, that if a man is not required for the public service, it is better that he should receive half salary for doing nothing than the whole salary. It is very injurious to the efficiency and spirit of an establishment that there should be more persons belonging to it than are required for the work; it induces habits of idleness and carelessness, and, therefore, if there are more men than are wanted, it is better that some of them should be paid for doing nothing, upon the Redundant List, than kept upon a nominally active employment, making everybody about them idle, by increasing the disproportion of men to work.

442. Has it ever happened that when a certain number of persons were put upon the Redundant List, ere long certain additions have been made to those very offices from other sources besides the Redundant List?—Yes, sometimes; I recollect one very efficient officer who was lately placed upon the Redundant List, and three officers were appointed to succeed him, and do his work.

443. Because his strength was too much to do the work, and therefore three were put to do it?—No; I do not mean that his strength was too much for it; but such was the fact, that the work that was done by one is now done by three; perhaps they do more, and perhaps the work is more completely done; it may have been more than one person was equal to; but the fact is, that the function of controller or superintendent, which was exercised by one person, is now done by three; and this one person was placed on the Redundant List, a man in the full vigour of manhood, a very efficient, able and useful public officer, who had done excellent service, and there he remains still.

444. *Chairman.*] When did that change take place?—It was in the Convict Establishment in Ireland; I am merely stating the facts; I am not implying blame to anybody; I am pointing out the evils of a vicious system.

445. Sir *F. Baring.*] Did that arrangement come before the Treasury?—It was made by the Lord Lieutenant, and sanctioned by the Treasury.

446. Mr. *Henley.*] Was it by a minute of the Treasury?—The arrangement was sanctioned by a Treasury Minute.

447. *Chairman.*] Will you state the case, and all the circumstances?—The case was this: many years ago (I have been at the Treasury 16 years, and it was soon after I came there) the convict establishments in Ireland were under no proper control whatever; each prison was only under the control of its governor, and we repeatedly urged upon the Irish Government to establish a central responsible control, and, in consequence of our representations, the Lord Lieutenant——

448. When you say your representations, to whom do you refer?—The Treasury, both public and private; we all have the public interest at heart. In consequence of those representations, the Lord Lieutenant selected from the Chief Secretary's office in Ireland an active intelligent clerk, a Mr. Hitchins, and he was appointed Inspector of Government prisons. He applied himself with great zeal and vigour to the correction of this imperfect and unregulated state of things, and did very good service: in the course of time an opinion arose that that branch of the service was not sufficiently provided for by Mr. Hitchins;

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

Hitchins; an officer of higher standing was considered to be required for the purpose. Acting upon that opinion, an Act of Parliament was passed which authorized the appointment of three commissioners of Convict Prisons in Ireland, to be appointed in the place of the Inspector, and then Mr. Hitchins was placed on the Redundant List, highly spoken of by the Lord Lieutenant, who praised his activity and intelligence in a letter to the Treasury, and stated that he would be a valuable person in many departments of the public service, and in consequence of that, a liberal compensation was given him, and he was placed on the Redundant List.

449. This was a change made by Act of Parliament?—Yes; that is to say, the new office was created by Act of Parliament.

450. Three new offices of superintendents of prisons were constituted by Act of Parliament in place of one superintendent who previously existed?—In place of one inspector who previously existed.

451. The apparent ground for that change was, that the inspection previously conducted by one person was not sufficient?—Yes, certainly.

452. Do you know whether that ground was thought to have been real; do you believe the previous inspection was sufficient?—I am certain of so much, that Mr. Hitchins made a great improvement on the previous state of things.

453. That may have been, and nevertheless his inspection might have been insufficient?—It may have been.

454. Do you believe that the grounds on which the Act of Parliament was passed were inadequate to justify it?—Having never gone into the details of the subject, I am not prepared to give an opinion.

455. Then, assuming that that the Act of Parliament was passed upon sufficient grounds, what part of that arrangement do you condemn; is it that you think that Mr. Hitchins ought to have been one of the three superintendents?—I do not give an opinion on that; the part which I condemn is, that, instead of re-employing Mr. Hitchins in some department of the public service, he was placed upon the Redundant List.

456. Mr. *Henley*.] I understand you to say, when you first alluded to this case, that the officer put upon the Redundant List was too strong for the work; but in point of fact it was not that he was too strong for the work, but that the work was not sufficiently done?—I do not say that; I refrain from giving any opinion as to the grounds of the measure, or the mode in which the work was done, beyond this, that Mr. Hitchins made a great improvement in the previous state of things; I know that, because I had taken a part in bringing about the inspection which was carried on by Mr. Hitchins.

457. *Chairman*.] I understood you in your previous answers to speak of this arrangement as something which was censurable; that is to say, that three officers were appointed to perform the duties of one; does that statement appear to be supported by your detailed explanation of the facts?—The question which I was asked was, whether, when persons were placed upon the Redundant List, it was usual to appoint others to take their places, to which I made the simple and correct answer, that not only is it usual, but that I knew of one case where three were appointed to do the work of one.

458. Viscount *Monck*.] Is it usual, as a matter of fact, that where persons are placed upon the Redundant List, others are appointed to take their places?—It frequently happens.

459. Were there not eight instances of men put upon the Redundant List in the Poor Law Board of Ireland, in which there were no successors. Can you then say that it is usual when men are put upon the Redundant List, to apppoint others to take their places?—I conceive that whenever reductions of offices take place in large establishments, such as Convict Establishments, Consular Establishments, and so forth, there must, from the necessity of the case, be other persons appointed to do their work; for instance, in the case of a Consul-generalship which was abolished.

460. Was there a Consul-general appointed in his place?—Yes.

461. And did no other reduction take place?—There was a reduction of salary, and an equivalent addition to the pension list; but a person was appointed to take his place. The objection again is, not that one Consul-general was removed, and another appointed at a lower rate of salary, but that the first Consul-general, who was only 43 years old, and had only 23 years' and eight months' service, was left on the Redundant List, although he was a very efficient

efficient officer. He was paid a pension upon the Redundant List for doing nothing, while he might have been employed greatly to the public advantage in the ordinary course of the service.

462. Would it be a correct inference from your answer, if the public at large were to infer that it was the ordinary practice to place a man on the Redundant List for the purpose of making vacancies?—No; I disclaim that entirely; what I mean is, that while this facility of putting men on the retired list on liberal rates of compensation exists, there will be a constant tendency towards objectionable cases of that kind. The premature grant of pensions under the ordinary provisions of the Superannuation Act is effectually barred by the obligation to produce satisfactory medical certificates of incapacity from infirmity of mind or body, and the only questionable avenue to the pension list left is under cover of compensation on abolition of office.

463. Sir *S. Northcote.*] Is not the up-shot of it this, that, in consequence of the changes which from time to time take place in the public business, it is frequently necessary to make such changes as involve the parting with old servants, and the employing of new ones in somewhat different capacities, before the old servants are absolutely worn out?—It is necessary to make changes in the offices.

464. Involving the parting with old officers before they are worn out, and the employment of new ones to do a somewhat different work, or it may be the same work?—Yes.

465. But inasmuch as the old officers are considered to have vested rights in the service, it is necessary that they should be compensated for the effect which these changes have upon their incomes?—Yes.

466. Does not the present system of making abatements from their salaries, with a view to their superannuation, strengthen their position as holders of vested rights?—Yes, no doubt it does.

467. Therefore it puts the Government in a position of less freedom in dealing with them than would be the case if there were no such system of abatements?—When one comes across a wrong principle, one finds that it is wrong in various ways that do not occur to one at first. One incidental objection to the abatements is, that it deprives the Government of its freedom of action in dealing with its servants; if the Government itself gave the pensions from the Consolidated Fund, it would be able to deal more freely with all classes of public servants, because there would be no vested interests arising from the abatements.

468. *Chairman.*] Will you explain in what manner the system of abatements limits the discretion of the Government in removing civil servants?—My remark does not go beyond this, that if the Government itself gave the pensions, it could deal much more freely with all its servants, and its servants could not claim to have vested interests in the abatements they had paid from their salaries.

469. Does not it, in fact, give pensions now?—No; when the abatements are paid, it is considered that the servant himself has paid for his pension. For instance, the Consul-general who has been referred to is an able public servant, and would do excellent service in many parts of the world; when he was pensioned, he might have been told that his services were required elsewhere; and it ought to be so now, whether there are abatements or not. The statements which I have been making on the subject of the pension list have only an indirect bearing on the question of the abatements. I have been endeavouring to show that the abatements are a mere incident; that they are a kind of proof that there is a great disease, but that these abatements are only one symptom of it. In fact, they have nothing to do with it. The seat of the disease lies elsewhere, and I have been endeavouring to give a diagnosis of the disease, and to point out what are the suitable remedies; and I submit, if those remedies are honestly and ably applied, the pension list will be reduced three or four times as much as it would be reduced by the abatements. The tendency of the abatement is to increase both the salaries and the pension list; for although the salaries are always fixed, without any reference to the abatements, by those who have to fix them, on a general view of all salaries both in and out of the service, yet the circumstance of five per cent. being withheld from the salaries, causes a great tendency to press for an increase of salary; and there is a natural desire to get back, by some means

Sir *C. E. Trevelyan*, K. C. B.

4 March 1856.

or other, what is considered to be unjustly withheld, especially at the present time, when the pressure of the Income Tax comes to aggravate that of the abatements. The applications for increase of salary have been especially numerous of late, and I attribute it mainly to that circumstance. We do not on that account raise the salaries more than we ought, but we are necessitated to re-open the public establishments much more than we should be if there were no abatements. The Government would have much greater power over its establishments if the system of abatements were removed, because the vested interest which they create would no longer exist.

470. Mr. *Gladstone.*] Are you able to state that in the instances of fixing salaries that have come under your notice they have always been fixed by the different persons connected with the Treasury without any reference to abatements?—Without any reference at all.

471. *Chairman.*] Let me call your attention to the prayer of the petition that has been referred to this Committee from a large number of the civil servants of the Crown, stated to be 9,791, which is to the following effect. They first pray the House of Commons "to amend the 10th, 11th and 12th sections of the Act 4 & 5 Will. 4, c. 24, and to grant to your petitioners a scale of pensions equal in value to that at present given to those officers who entered prior to 1829, but graduated upon shorter intervals and smaller fractional allowances, and with permission to retire after 30 years' service, if 60 years of age." Would not the effect of granting that prayer be to grant pensions to the Civil Service upon more favourable terms than those on which they obtain them at present; that is to say, is not the scale of pension higher, and also the length of service less?—Undoubtedly.

472. Therefore the effect of granting that portion of the prayer of the petition would be to place the Civil Service in a more favourable position with respect to superannuation pensions?—Yes.

473. The second prayer of the petition is, "to repeal the 27th section levying the per-centage tax, and thus leave your petitioners subject only to the ordinary taxation of the country." Would not the effect of granting that portion of the prayer be practically to increase the salaries of persons now subject to deductions if under 100 *l.* a year by $2\frac{1}{2}$ per cent.; and if above 100 *l.* a year by 5 per cent.?—The term "increasing the salaries" leads to misconception. I have long been of opinion, and have endeavoured to prove, that the salaries, that is the proper salaries, are the salaries as they are submitted to Parliament on the Estimates, and that in making the deduction, 5 per cent. or $2\frac{1}{2}$ per cent. is undoubtedly withheld from those salaries, and that in abolishing the deduction you would be only restoring the salary to what it ought to be.

474. But would not the practical effect of repealing the 27th section of the Superannuation Act be to make that addition to the salaries of the civil servants who are now subject to deductions?—Practically, it would give them an increase of income to that extent.

475. It is assumed in the question that no alteration takes place in the duties of any of the public officers?—That may be assumed for the sake of argument, but I look forward to a great increase of activity.

476. Therefore, without going into the policy of the change, would not its practical effect be as follows: to increase the salaries of the civil servants, and to render their scale of pensions more favourable, but to make no alterations in their duties?—Yes, taken by itself, it would; but I beg to submit, that I have always considered this question in conjunction with measures for acting on the first appointments, by securing proper qualifications, for establishing promotion by merit, making the surplus of one part of the service available for the deficiency of another, and for bringing the most experienced and able men to perform the most important duties. And when all these measures are taken together, and the discouragement arising from this unequal distinction is removed, and the Civil Service is erected into a profession, like the Army and Navy and the Law, with all the usual professional motives, then the public, although it may deal more liberally with its servants, will get much more value for its money, and there will be fewer men required, and the work will be better done, and much more cheaply done. Without meaning any disparagement to the present body of civil servants, which abounds in able men, and is remarkably honest, I must say that it proceeds on the principle of a multitude of unprofitable servants, low pay, want of encouragement, want of organization,

organization, and want of proper acting upon the springs of human action. What I mean to say is, that whereas the practice now is to have a great multitude of servants without regarding, till lately, under the Order in Council, whether they are efficient or inefficient; what I propose is, that we should have fewer, and should care more for them; that we should select them well, according to their qualifications for the respective offices; that we should deal equitably and generously and honourably with them, so that they may esteem themselves, and be esteemed by others; this special tax is perhaps more objectionable in that point of view than any other: this middle class of civil servants cannot see why they should be dealt with differently from all other classes.

477. Sir *S. Northcote.*] You stated that there are some departments which do not pay to the Superannuation Fund; is it not the case that sometimes a department which has been constituted for some time without paying to the Superannuation Fund is afterwards called upon to make back payments, in order to bring itself under the provisions of the Act?—Yes; whenever a department which has not been subject to deduction is placed upon the schedule of the Superannuation Act, it has to pay up the abatements from the period of the commencement of each person's service.

478. Mr. *Roebuck.*] Are the payments forced payments, or can a person say, I will not take the advantage, and I will not pay the money?—It is forced; practically, the way of dealing with it is, that if the majority of persons upon an establishment wish to be placed upon the superannuation list, the whole establishment is so placed; and they are all made to pay up by double deductions, that is, in each year, they pay the deductions for two years; that applies to the ordinary civil establishments. The judicial establishments are exempt by the various special Acts of Parliament by which they are regulated.

479. Mr. *Henley.*] Can you tell the Committee upon what principles those back payments are calculated, with reference to interest?—No interest is paid.

480. Upon what principle is it that no interest is charged upon the back payments, as you think it ought to be considered upon the other side as to the other payments?—The matter was not considered in that point of view; it is only within the last four or five years that the foundations of the arrangements have been investigated. When that arrangement, of not requiring interest, was made, the general question was not before the Treasury at all.

481. Sir *F. Baring.*] Have you had many applications to be placed upon the Superannuation Act?—We have had some applications, especially from offices which feel doubtful about their tenure, and which are considered officially to be of a temporary character; the getting upon the Superannuation Act is held to give them a permanence.

482. Sir *S. Northcote.*] You say that in some cases, offices in which there has been no deduction for superannuation have come under it; has there been any alteration made in the general scale of their salaries, after they so came under it, or have they continued at the same scale of salaries as before?—They have continued upon the same scale.

483. That is the scale that was considered as the fair market value of their services?—Yes.

484. No alteration is made in the amount of their salaries on account of their becoming subject to this tax?—None whatever. Much inconvenience has been caused by the limitation of the superannuation system to the offices on the schedule of the Act, and to those which may be placed by the Treasury upon it. The grant of a suitable rate of pension on retirement is an indispensable condition of efficient service; and whatever plan may be resolved upon, it should be understood that all the Civil establishments will come under it which are not expressly provided for by some other Act of Parliament.

Veneris, 7° die Martii, 1856.

MEMBERS PRESENT.

The Chancellor of the Exchequer.	Viscount Monck.
Sir Francis Baring.	Mr. Rich.
Sir Stafford Northcote.	Lord Stanley.
Mr. Roebuck.	Mr. Fitzgerald.
Sir Henry Willoughby.	Mr. Henley.

RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER, IN THE CHAIR.

Sir *Charles Edward Trevelyan*, K.C.B., called in; and further Examined.

Sir *C. E. Trevelyan*, K. C. B.

7 March 1856.

485. *Chairman.*] IN your last Evidence, in answer to Question 365, and other subsequent questions, you made a statement with reference to the superannuation of certain county court judges; have you any further explanation to give in reference to that point?—I was desired to inquire whether any of those superannuated county court judges had previously held office as judges of abolished courts of requests. The following is the result of my inquiry: The first had been registrar and assessor of a court of requests, and if compensation had been awarded to him when his office was abolished in 1847, he would have received two-thirds of his salary, or 440 *l.* He received, after seven years' service as county court judge, 800 *l.* The second had been judge of a court of requests, but as this court was in Schedule (B.) of the 9th & 10th Victoria, chapter 95, no compensation would have been awarded to him. It was one of those courts in which the officers had received warning that they were not entitled to receive compensation in case of certain measures being passed. The third does not appear to have held office in any court of requests. The fourth had not held office in any court of requests, but he had just returned from an office abroad, the salary of which was calculated to include both current remuneration and the means of making a provision for old age. The fifth was the one appointed at the age of 71; he also had not held office in any court of requests, but he was Chancellor of the County Palatine of Durham.

486. In answer to Question 419, and some subsequent questions, you made statements with reference to the retirement of Mr. Mulvany of the Irish Board of Works. Is there anything that you wish to say with reference to that case?—I beg to correct my evidence with reference to that case; I had before my mind too exclusively his service in more immediate connexion with the Board of Works. The correct statement of the facts is as follows: from December 1826 to June 1836 he was surveyor of boundaries for the Ordnance Survey; from June 1836 to October 1842 he was engineer under the Commission for the Improvement of the Shannon Navigation; in October 1842 he was appointed engineer of the Drainage Commission and Fisheries Inspector, and afterwards Commissioner; afterwards, in September 1846, he was appointed Commissioner of the Board of Public Works, and in April 1854 he retired. His total service therefore was upwards of 27 years. His salary at the time of his retirement was 1,000 *l.*, and his retired allowance 667 *l.* A Minute was laid before Parliament. According to the terms of the Superannuation Act, 27 years' service would (as would 25 years' service) have entitled to an allowance not exceeding 7-12ths of the salary. This would, in Mr. Mulvany's case, have amounted to 593 *l.* 6 *s.* 8 *d.* All the Treasury Minutes relating to the compensations granted for abolition of office in connexion with the Irish Poor Law Establishment were laid before Parliament either in the last or present Session, and those laid before Parliament in the last Session were printed. The recommendations of the Committee on Sinecure Offices with regard to laying returns of abolished appointments annually before Parliament have been complied with, but no notice has been taken of them, as far as I am aware, and they have for some years ceased to be ordered to be printed; the last was printed in 1852. Owing to this

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state of neglect, little attention has of late been paid by the departments to the making up of the returns, and in many of them no distinction is supposed to have been made between compensations and redundant allowances.

487. Has your attention been called to the subject of age in connexion with superannuation?—That is a point of the greatest importance, and, for the sake of clearness, I propose to submit my observations, first, upon the age of appointment and of retirement, and afterwards upon the two proposed new scales of superannuation in combination with age. First, as to the age of appointment of the majority of the ordinary civil servants who enter the service at an early age; I consider that may be safely left to be settled by the Civil Service Commissioners in communication with the chiefs of the different departments, according to the circumstances of the several departments. Next as to the age of retirement; I consider that the first thing is to determine, on a view of all the circumstances affecting the employment of civil servants, what is the age at which a person's energies generally begin to flag: not the age at which he becomes incapacitated, but the age at which (to use an expressive Scotch word) he is likely to begin to weary of the service. It is very desirable, both for the sake of the public service and out of humane and indulgent regard for the interests of the civil servants, that when that time of life has been attained, the servant should be allowed to retire, at his discretion. It is not for the advantage of the public that the servant should be irretrievably tied to the service; that he should have no prospect of cessation from labour when his energies begin to fail. It acts as a great discouragement, especially during the latter years of his service. It is better for the public that when the activity and energy of a servant begins to fail, he should be allowed to go, and that a younger and more active man should succeed him. In the original draft of the Bill provision was made for the retirement of civil servants at 60 years old, at their own discretion, upon the pension to which they might be entitled by the length and nature of their services, and that also is the provision of the first general Superannuation Act of the 50th of George the Third. Having determined the age at which civil servants should be allowed to retire at their own discretion, the next point is to determine the age at which they should, under ordinary circumstances, be obliged to retire. The object there is to consider, on a view of all the circumstances, what is the age at which, generally speaking, a man's energies decidedly begin to fail, and he ought to retire. My own opinion is that 65 is that age, and I entirely concur in the provision of the Bill which requires that at the age of 65 every civil servant should retire as a matter of course, except in those special cases in which Government may, from public motives only, desire that he should remain for a further period. There are some rare cases in which the experience and ability of public servants are so valuable that it is desirable to retain them, even supposing their energy and activity to have somewhat failed. Then to proceed to the special scale. That scale proposes a more advantageous rate of retirement, subject to two conditions. First of all, professional qualification; that is, a stock of professional qualification; next, a more mature age. The Treasury may safely be left to judge for itself as to the kind of professional qualification which will entitle to this superior scale. But it is necessary for the support of the Treasury and the protection of the public interests that the age of admission to the benefits of that scale should be fixed. I would suggest that the minimum age should be 30. This scale will ordinarily be applied to legal offices; and the age of 30 will correspond with the usual provision of the Acts of Parliament relating to such offices, which requires that they shall be held by barristers of seven or ten years' standing. I would further suggest that nobody should be allowed to receive the benefit of this superior scale who has been appointed later in life than 50 years of age: I should be disposed to put it at 45, but as objections would probably be made to that age, I would say 50; I consider that this is necessary for the protection of the public service, partly in order to secure a fair period of good public service, including the experience which the officer appointed is expected to acquire, for the first years of a person's service, even supposing him to have been appointed in mature age, are the least valuable. Even in the case of professional officers, a few years are requisite to enable them to familiarise themselves with the special requirements of the office. That is one reason; the other is to prevent unnecessary transfers to the pension list. I would, therefore, propose that nobody should receive any benefit under the superior scale who has been appointed at an older age than 50. And I think the same provisions as to discretionary retirement at 60 years of age,

Sir *C. E. Trevelyan*, K. C. B.

7 March 1856.

and compulsory retirement at 65 years of age, should apply to this scale as to the other; but as the offices to which this scale will apply will be chiefly legal and professional offices, the cases in which the Government will, for its own public purposes, desire that an officer should remain in the service longer than 65, are likely to be more numerous. I will now proceed to consider the question of the scale of superannuation pension in connexion with age.

488. Sir *S. Northcote.*] You recommend that officers should be compelled to retire, as a general rule, at 65. Was any bargain made, or was any implied, with the civil servants when they were engaged, that they should be required to leave the service at the age of 65?—No.

489. You would consider it fair, however, if a great public advantage should be shown to result from such a measure, that the terms upon which they were engaged should be so far altered, and you would apply it to servants already in the public service?—I would, providing for their fair claims under the terms of service under which they entered.

490. Therefore you see no objection, where the public service requires it, to making alterations in the bargain upon which they entered the service?—No; I know that the opinion is likely to be very unpopular, but my opinion is that there is no distinction in principle between salary and pension; and as salaries are liable to be altered for the public good, so in my opinion are pensions liable to be altered, but always with a just regard to the general principles of equity, and an indulgent and generous consideration for the interests and feelings of public servants.

491. Then I need not ask you whether, if there should appear to be a reasonable case for supposing that an alteration of the abatement system would act for the public advantage, you would consider it a conclusive argument against an alteration of the abatement system that it had been part of the terms of service on which the civil servants were engaged?—Certainly not; the chief objection to the abatement system is that it is decidedly adverse to the public interests.

492. You do not consider that the fact of its being part of the terms of service is an insuperable objection to altering it?—No.

493. Mr. *Roebuck.*] Are you aware of the practice of the New York judicature upon this matter, namely, that a judge is obliged to retire at 60?—I was not aware of it. I know that in the French civil service, civil servants are allowed to retire at 60, on the pension to which they are entitled. The question which was last asked me has reminded me of an inconsistency in the scale in the Bill. At the foot of the Schedule there are these words: "For service for the full period of 50 years and upwards, the superannuation allowance, in the case of persons who have entered the service before the 5th of August 1829, to be equal to the full amount of the salary." But as the full amount of salary can be obtained only after 50 years of service, and retirement is to be compulsory at 65 years of age, a person must have entered at 15 to obtain it; a very unusual case; in fact we do not allow any service to be reckoned for superannuation before 16; so that there must be some modification in that case, to make good to those who entered with the expectation of receiving their full salary at the end of their service, the expectation held out to them.

494. *Chairman.*] Will you now proceed to state your views of the scale of superannuation pension?—To begin with the ordinary scale in the second clause of the Bill. It commences after 10 years' service, and is carried on to 34 years' service, when an annual allowance of 40-60ths of the amount of the salary may be granted. Now the average age of admission to the service has been much below 20 years of age; but under the improved proper tests of qualification which have lately been established, we may take 20 years as the probable average in future; so that a person admitted under this new scale would attain to the maximum of his superannuation allowance at the age of 54; and I have suggested that every civil servant should be allowed to retire, at his discretion, at 60 years of age; so that there would be six years during which civil servants would continue to serve for their salary only, without any addition being made to their superannuation allowance. I conceive that that is a very imperfect arrangement. The years from 50 to 60 are the most valuable years of a man's service. He has acquired the maturity of his experience and ability, and his powers have not yet begun to fail; it is therefore very desirable that our arrangements should be so made as not only to furnish public servants with an inducement to remain, but

Sir C. E. Trevelyan, K.C.B.

7 March 1856.

to make them feel that they are improving their condition by doing so; therefore I think that the superannuation allowance should increase until it approaches the period when the civil servant should be allowed to retire. This object would be sufficiently attained by adding five years to each of the new scales, thus making them extend to 39 years' service, or 59 years of age in the case of the ordinary scale, and to at least 55 years of age, and 25 years' service, in the case of the special scale—the maximum rate of pension being in both cases 45/60, or three-fourths of the average salary received during the last three years of holding office. I conceive that great public evils would flow from allowing a facility of retirement at a period of the service at which the motives to retire are very strong. The retirement of such officers is very popular in the offices; it makes a move throughout. And in this country, full of industrial undertakings and enterprise, the services of a mature man of business at that age would be in great request by such bodies as railway companies and insurance companies.

495. But in that case there would be no real hardship in denying him all superannuation allowance?—I am speaking now of the public interest. I think it is desirable to keep those men.

496. You say that persons of mature age in the public service have strong inducements to retire, on account of the facility of getting other employment. Do you believe that to be the fact?—Yes, I have no doubt of it, between those ages. I am speaking now of the age when men have had opportunities of making themselves known, and if they have anything in them they are men of established reputation.

497. Lord *Stanley.*] You are speaking of men who have attained a certain position in the Civil Service?—I am. To illustrate that, I will mention a case of resignation which occurred in the War Office; it occurred not long after I came to the Treasury, and made an impression upon me—the case of Mr. Collins. He was one of the ablest officers in the War Office, where he received 535*l.* a year. He was offered 1,000*l.* a year by the London Dock Company, which he very reluctantly accepted.

498. *Chairman.*] Looking at the Civil Service generally, do you believe the description you have given to be correct?—I believe it is, and I believe it is likely to be still more the case hereafter, as the various measures in progress for the improvement of the Civil Service begin to take effect.

499. Sir *F. Baring.*] Mr. Collins had the advantage of his retired allowance increasing if he had continued in the service?—He had; and notwithstanding that, it was worth his while to leave the service, and retire. If he had not had that advantage, the motive to retire on his part would have been still stronger.

500. Do you happen to know whether there are many cases of civil servants retiring, from higher salaries being offered to them?—The cases are not numerous, because the obstacles are very great. At present they cannot retire without giving up their entire pension; it is only in case of ill-health that they can retire. Now I am supposing the case of new facilities for retirement being afforded at that age.

501. You are supposing the case of a facility of retiring at 60?—I have considered it my duty throughout to speak on behalf of the public; I know that opinions are entertained by others that new facilities should be given for retirement previously to that age, and I am arguing against it. I mean to say that the tendency on the part of all concerned to promote premature retirements is so strong, that it ought to be guarded against. There is a body of persons below who are naturally anxious to obtain the vacancy; so much so, that if new facilities were given for premature retirement, it might lay a foundation for the introduction of a purchase system, from which we are at present entirely free. Then there is the man himself, who perhaps has some private fortune, and desires his ease, and who could often make up a liberal income by adding an allowance from some company or some private undertaking to his pension; and there are those private companies who would get a valuable ready-made matured man at a very cheap rate. There are the same motives, I conceive, for inducing an experienced civil servant to remain in the service, as there are for inducing a trained soldier to remain. A trained soldier is a very valuable article; a great deal has been spent upon him; and it is the same thing, only somewhat modified, in this case. Another reason for the scale not stopping so much short of the period of discretionary retirement, is, that it would establish a cause of inequality, which I am confident would break down the scale.

Sir *C. E. Trevelyan*, K. C. B.

7 March 1856.

Supposing the maximum was attained at the age of 54, it would not be in the power of the Treasury to make any difference in the rate of superannuation between those who retired after 34 years' service and those who retired after 40 or more years' service; and that would be so obvious an inequality, that I am confident it could not be maintained. It may be said that the difference might be made up, more or less, by granting special good-service pensions under another clause of the Bill. But I consider it very desirable, on general grounds, that that clause should be strictly reserved for cases of real good service, and that those who receive extra pensions under that clause should be distinguished servants, and that it should be generally understood to be the reward of distinguished service. Another reason is, that I consider one-third of his salary too great a diminution of income to impose upon a public servant on his retirement after a full period of service. In the majority of cases retirement is a painful thing at best; it must be accompanied by some reduction of income, and a reduction of one-third is too great. It would be painful to public servants, and discouraging to them to look forward to. Retirement on full salary, after a long period of service, was allowed by all the Superannuation Acts, until it was reduced to two-thirds by the Act of 1834, in the case of those who entered subsequently to August 1829; and I would suggest that it should be finally fixed at three-fourths.

502. Viscount *Monck.*] Is not that rather inconsistent with what you have just said, that if you give men an opportunity of retiring at a certain age, they will take advantage of it for their own benefit?—We have to do with a very large body of men, various characters and various interests. Admitting that in the majority of cases men would wish to hold on on full salary to the last, yet in a great number of instances there would be strong inducement and desire to leave the service, and to embark in private undertakings. I consider that our arrangements should be so made as to meet both classes of cases.

503. Your view is, that the desire to retire would probably exist in exactly that class of servants that it is desirable for the public to retain, namely, the highly efficient men?—Precisely so. I have a very interesting Return of the number of persons retired on superannuation allowances between periods of 10 and 34 years' service inclusive, and the amounts paid to them for the last three years, and the same for 35 years' service and upwards. In fact, it is a Return of those who have retired before 34 years' service as distinguished from those who have retired after 34 years' service during the last three years, including the whole number to whom retired allowances have been granted. The result is as follows: In 1852, 279 persons retired with pensions before 34 years' service, and 162 after 34 years' service: in 1853, 289 before, and 170 after: in 1854, 301 before, and 175 after. This will enable us to estimate the additional charge to the public if persons were to be allowed to count for superannuation a further period of service after 34 years. This Return I will hand in.

[*The same was delivered in, and is as follows:*]

RETURN of the Number of Persons Retired on SUPERANNUATION ALLOWANCES between Periods of 10 and 34 Years' Service inclusive, and the Amounts paid to them for the last Three Years.

Years.	Numbers.	Amount.	Average each.
		£. s. d.	£. s. d.
1852	279	15,825 – –	56 14 –
1853	289	17,753 5 2	61 9 –
1854	301	20,491 6 2	68 – –

RETURN of the Number of Persons Retired on SUPERANNUATION ALLOWANCES after 35 Years' Service, and the Amounts paid to them for the last Three Years.

Years.	Numbers.	Amount.	Average each.
		£. s. d.	£. s. d.
1852	162	27,906 – –	172 5 –
1853	170	30,715 – –	180 13 6
1854	175	34,369 – –	196 8 –

504. Mr. *Rich.*] All those persons retired from disability, I presume?—Not all.

505. Taking the years of service to be under 65?—It includes those who retired on their full salary; it includes the whole of the retirements.

506. Viscount

506. Viscount *Monck.*] Every one who retires on full salary must be more than 65?—Yes; those are the whole of the retirements, both from illness, and from age, and from all causes.

507. Sir *S. Northcote.*] In that Return is there any account of the ages?—No.

508. Viscount *Monck.*] In order to make that Return valuable, must you not have the ages?—I think for the purpose for which I am using it, it is sufficient without. I am speaking now of the additional burthen to the public, supposing a pension to be granted for a further period after 34 years' service.

509. Mr. *Rich.*] With respect to the first class that you have named, those whose service does not exceed 34 years, from your experience of the time at which men enter the public service, would you not say that 19 out of 20 must have been under 65?—The great majority must have been under 65.

510. The period of service being 34 years, all those whose years exceed 65 must have entered the service after they were 31 years of age?—Yes.

511. Consequently all those must have retired from disability, or from some other cause?—Yes.

512. Sir *S. Northcote.*] This Return includes many who entered the service after 31 years of age?—Yes; this Return comprises all pensions granted by the Treasury, under the Superannuation Act. It is taken from the Annual Return laid before Parliament, with the Superannuation Estimate.

513. Mr. *Rich.*] With regard to the coast guard, is it not the fact that very few remain in the service to the age of 65?—Very few indeed. This Return includes all the pensions to coast-guard men.

514. Mr. *Roebuck.*] Is not the object for which that Return was made to ascertain the price to the public of the retirement?—Simply that. The conclusion I draw from this Return is as follows: in 1852, 279 persons retired after less than 34 years' service, and 162 after more than 34 years' service. Now, supposing the maximum pension was attained after 34 years, according to the proposal in the Bill, the whole number of 279, plus 162, would have been included as regards their pensions in the first category; that is, they would have arrived at their maximum at 34 years' service, and the rate of pension applicable to 34 years' service, that is two-thirds of their salary, would have been granted to them; but supposing the scale to be allowed to proceed to 45-60ths, or three-fourths, as recommended by me, then the public would have to pay on the 162 persons who exceeded 34 years' service the difference between the maximum of two-thirds and three-fourths, and that difference would represent the real burthen to the public.

515. Have you ascertained exactly what the burthen would be in figures?—No, I have not; but that could easily be done.

516. Mr. *Rich.*] Could you amend the Return by stating what number are clerks and what number are coast-guard men; men that get worn out by hard service?—Yes; that can be done by analyzing the Annual Returns for the three years.

517. In these Returns which you have had prepared, are the reductions included, as well as the retirements?—Generally speaking, not, I believe.

518. There seem to have been as many as 297 in the year 1852 who retired from infirmity before completing 34 years of service who would probably be under 50 years of age. Unless the bulk of them were coast-guard men, men who from the inclemency of the weather were likely to suffer in their physical health, must not many of them be reductions?—I think not; the great majority are superannuations.

519. In your former evidence you led the Committee to believe that the superannuation did not take place so rapidly in the early stages?—This goes up to 34 years' service and 52 or 54 years of age; and that in reference to this subject is rather an advanced stage of service. It will be found that the majority of retirements take place towards the latter end of that period. The persons appointed under the new scale to whom I referred in my previous evidence, have not nearly arrived at the maximum of 34 years' service; the oldest of them has only 25 years' service.

520. In your former evidence you stated that the clerks, and different persons in establishments that have been brought under the Superannuation Act, subsequently to the passing of the Act of 1834, were compelled to pay up their arrears; are you aware of a Treasury Minute in April 1851, distinctly telling them that it was optional?—I had for the moment overlooked it.

Sir *C. E. Trevelyan*, K. C. B.

7 March 1856.

521. Are you aware that counsel's opinion was taken upon that subject in April 1851, and that a distinct notification was made that no one would be called to pay up arrears, except at their own option?—The practice is to deal with each establishment in its corporate capacity, and when any individuals apply to be placed on the Superannuation Schedule, we reply, do the majority of persons on the establishment wish to be placed upon it? If so, we consider the propriety of placing the whole establishment upon it, but we could not take picked cases (so to speak) of persons who, for reasons of their own, wished to be placed on the list, leaving others, whose cases would probably be more favourable to the public, out of the arrangement.

522. Can you put in a statement of the different establishments that have been brought under the Superannuation Act since 1834?—Yes, I can do so.

523. You are aware of the Treasury Minute of 1851, distinctly declaring that no officer who is brought under the Superannuation Act shall be compelled to pay arrears, except at his own option?—Yes; I now remember that there was such a minute.

524. Sir *S. Northcote.*] Are you aware whether that minute is generally known to the new offices; is it communicated to them?—I am not aware that it has been communicated to them; I had for a moment overlooked it; I recollect it now.

525. Can you tell me, for instance, whether the Mercantile Marine Department at the Board of Trade is a department which, having been at first formed provisionally, afterwards came under the Superannuation Act, and paid up the arrears?—I believe it did.

526. Are you aware that one of the officers in the Mercantile Marine Department is in the receipt of half-pay as a naval officer, and that by no possibility can he receive more retiring pension, whether he pays to the superannuation fund or not?—Yes, it is the fact; and it is a very curious instance of the numerous complexities and anomalies which this artificial arrangement produces: it is Admiral Beechey. Whatever his length of service, and however valuable his service may be to the Board of Trade, he cannot possibly receive in the way of pension more than he is now entitled to under the Act affecting him. As his pension increases, his half-pay diminishes—a sort of sliding scale.

527. Then if Admiral Beechey has paid up the arrears of deductions, do you suppose that he has done so of his own choice, or that he has done it under the impression that it was necessary for him to do so?—If he has done it, he must have done it against his will, certainly.

528. Sir *F. Baring.*] Admiral Beechey's half-pay is increased as his rank rises, he being now an admiral, and having been a captain when he was appointed to the Mercantile Marine of the Board of Trade?—I think so. I should rather have said that when his half-pay increases, his pension vanishes. As long as he is a rear-admiral, his half-pay is 456*l.*, and his salary being 800*l.* a year, he might receive 85*l.* as superannuation if he were to complete 10 years' service at the Board of Trade, and then resign (10 years being the shortest time of service for which superannuation is given, and the aggregate of half-pay and retired allowance being by the Act limited to two-thirds of his civil salary); but this would cease on his promotion, for he will be a vice-admiral in 1862; so that he can never receive anything from the Superannuation Fund after that time, while he will not become entitled to anything until after 10 years' civil service, in August 1860. Notwithstanding this, he has to contribute towards the Superannuation Fund as much as 40*l.* a year, although it is hardly possible he can receive anything.

529. Mr. *Rich.*] You are aware that the Finance Committee in 1828 stated, that it appeared that in some of the establishments various pensions were granted which, taken together, were larger than the salaries to which the parties were entitled for service, and that it was distinctly recommended by the Committee that no such arrangement should hereafter be made?—Yes.

530. Sir *S. Northcote.*] Was it part of the bargain with Admiral Beechey, when he was engaged in the Mercantile Marine Department, that he should pay the superannuation tax?—No, it was a subsequent arrangement.

531. Can he derive any benefit from that subsequent arrangement?—No.

532. Mr. *Rich.*] You have stated, that practically public servants who have served a long time without contributing to the Superannuation Fund, do, as a general

Sir C. E. Trevelyan, K. C. B.

7 March 1856.

general rule, receive pensions, as well as those who contribute, that, in fact, very little distinction is made between the two classes?—I do not say that no distinction has been made, but that it is so inevitably necessary for the public weal that pensions should be granted to worn-out public servants, that hereafter, when the offices which now do not pay deductions, come to claim superannuation, when the seniors in those offices grow old, it will be absolutely necessary to give them pensions whether they have contributed to the fund or not; and in proof of that, I will read a remarkable passage in Dr. Gray's evidence in reference to the British Museum, which is one of the establishments which are not under the Schedule of the Superannuation Act. Particular attention has been called to it in the Report of the Commissioners on the British Museum:—"Question 8689. There being no retiring pensions, has not the dread of poverty in advanced years an injurious effect on the minds and health of the officers?—I believe it has a very injurious effect on the minds and health of the officers and assistants; that is to say, that they feel always subject to the danger of want. I need only to refer to the fact of the deplorable state of mental disease which has existed among several of the officers of this institution. During the time I have been connected with the institution, six of the officers have left or died under mental disease. Being a medical man myself, and paying a good deal of attention to mental diseases, I can state that this is a proportion which is unknown among literary or scientific men in general. It is a question of a very serious nature. There have been more who have died or left under such a malady than have died from other causes during the period of my service." And in corroboration of the necessity of giving pensions to old and worn-out servants, whether they have contributed to the Superannuation Fund or not, I may mention that Sir Henry Ellis, the chief librarian and secretary to the British Museum, has just had a pension of 1,200 *l.* a year allowed him at the age of 79, although he never paid any deductions.

533. Do the extra clerks at the Treasury pay deductions?—No, they do not; and their case also is very remarkable. Previously to the passing of the Superannuation Act of 1822, those whose offices were at all of a permanent character, seem to have been dealt with in the same manner as other civil servants; but soon after the passing of that Act, a Treasury Minute was passed which directed that all extra clerks appointed previously to the passing of the Act of 1822 should receive the ordinary pension under the Act, but after 15, instead of 10 years' service, and with a deduction of 10 per cent., but that those appointed subsequently to the passing of the Act should receive no pension whatever under any circumstances. This went on till the year 1845, when the case of some of the extra clerks who had been appointed subsequently to 1822 pressed for retirement, and we saw the absolute necessity of making some provision for them, they being deserving men, and having done good service; and the Minute of 1824 was then modified by another Minute, which directed that the rates of pension allowed to extra clerks appointed previously to 1822 should be extended to those appointed subsequently to 1822.

534. Sir *F. Baring*.] Under what authority was that done?—An act of the Treasury.

535. Under what Act of Parliament?—There is no express exclusion of extra clerks in any Superannuation Act; the pension granted to extra clerks by the Minute of 1845 was confined to those extra clerks whose services were virtually of a permanent nature, and the proof of it is that the pension was to be granted only to those who had actually been worn out in the public service.

536. I am not questioning the justice of the act; I am asking under what authority it was done?—That second Minute, being passed since the passing of the Act of the 3 & 4 Will. 4, c. 24, was passed under the authority of that Act. There is no exclusion in the present Superannuation Act of extra clerks; but it seems to have been held by the Treasury in 1822 that the extra clerks were a temporary class of public servants, and that it was desirable to dispense with their services, and that no more should be appointed; but as time went on, and our experience increased, it was found that it was impossible to do without them, and they have been gradually developed into a very valuable class of supplementary clerks, who represent a distinct division of labour. They receive a lower rate of salary, and are employed as copyists and registrars, keeping the papers, and making up accounts, and other things of that sort.

Sir *C. E. Trevelyan*, K. C. B.

7 March 1856.

537. They are a very valuable class of clerks?—Very valuable.

538. Are you aware whether they are anxious to be placed under the provisions of the Superannuation Act?—Yes, very anxious. They are at present subjected to a double discouragement. The middle class of the Civil Service is subjected to an invidious and injurious distinction by having to pay five per cent. of their salaries, and extra clerks are subjected to a still further disadvantage by having 10 per cent. deducted from their pensions, and a further amount to be deducted, besides the 10 per cent., equivalent to the deductions paid by the others.

539. When you speak of 10 per cent. being taken from their pensions, you mean that their pensions are lower by 10 per cent. than they would be if they were on the permanent establishment?—They are permanent.

540. They are not subjected to any deductions upon their salaries?—No, they pay no deductions upon their salaries; but when they come to be pensioned they are exposed to those two deductions.

541. They get pensions lower than the regular establishment?—They get pensions lower by 10 per cent. than the others; the further deduction made from their pensions in consequence of their not having paid superannuation deductions from their salaries merely putting them on a footing with the others.

542. Viscount *Monck.*] Is not it generally considered in the public service that the scale for the extra clerks is more advantageous than that of those who pay the deductions; that is to say, that the final deduction of 10 per cent. from the pension is considered more advantageous than the annual deduction of five per cent. from the salary?—The extra clerks are, as a class, anxious to be placed on the same footing as other public servants; but, nevertheless, the temptation of not paying any present deductions may have induced some to make applications to be placed on the extra clerks' scale.

543. *Chairman.*] Do you mean that the extra clerks, being exempt from deductions, are desirous to be placed in a position in which they would be subject to deductions?—Yes; because in the first place, they would get rid of what they consider the invidious disparagement of being placed on a worse scale than their fellow servants; and in the next place, they would save the deduction of 10 per cent. from their pensions.

544. Have you not stated that you considered that the deductions are an invidious disparagement to which the Civil Service is subject?—Yes; the middle class of the Civil Service are subject to that in comparison with others, and the extra clerks are subject to further disadvantages in comparison with them.

545. Do you still think that the extra clerks do not consider the deductions as an invidious disparagement, and that they are desirous of subjecting themselves to it?—Yes; it is a depth within a depth. The middle class of civil servants are subjected to one disadvantage, and the extra clerks are subjected to a double disadvantage. They are invidiously distinguished even from the middle class of the Civil Service.

546. How is it possible that it can be a disadvantage to one set of clerks to be subject to the deductions, and a disadvantage to another set of clerks to be exempt from those deductions?—We might suppose a third class, who would be subjected to 20 per cent., or 30 per cent. deduction from their pensions, and they would be worse off still. You may go lower and lower, but the nearer you approach to the state of things where no deductions are paid, the better will it be for the civil servants.

547. Mr *Rich.*] Is not the fact this, that the extra clerks in the Treasury were not entitled to retirements, but may have retirements after 15 years' service, subject to a deduction of one-tenth from such retiring allowance, if they entered the service prior to the year 1829?—Yes; under the Treasury Minute of 1845.

548. By the Treasury Minute of 1845, extra clerks who have entered the service subsequently to 1829 are subject to a further reduction of one-tenth, upon the ground of their being extra clerks, and they are also subject to such deduction as may be considered equivalent to the deductions of the other clerks in the Treasury who pay contributions to the Superannuation Fund?—Yes; that is the objection stated.

549. Then according to that, there is made in the service a distinction between such clerks as pay contributions and such as do not?—A distinction is

is made here, but in other cases it is not made; I gave one instance in the British Museum, and there are other instances in Ireland.

550. At the Treasury, which has the management and regulation of the pensions, are not the extra clerks who entered subsequently to 1829, subject to a deduction from their pensions in consideration of their not paying superannuation deductions?—Certainly; it is clearly the duty of the Treasury to administer its functions as nearly as possible in conformity with the existing law: but I submit that the question before the Committee is, whether the existing law is equitable and advantageous.

551. Viscount *Monck.*] Do I rightly understand you to say, that besides the deduction of 10 per cent. from the pensions of the extra clerks, there is a further deduction made as an equivalent for their not contributing to the superannuation abatement?—Yes; that is the state of the case.

552. Is that practically the fact in the dealings of the Treasury with those clerks?—I believe so; it is natural that the Treasury should desire to mitigate a harsh rule, but there is no doubt whatever that that is the rule; in this very Minute there are several cases that were dealt with upon that principle after the passing of the rule.

553. *Chairman.*] Will you have the kindness to re-state distinctly what you consider to be the peculiar disadvantages to which the extra clerks are subject?—The grievance of the extra clerks is this: that whereas the middle class of the Civil Service is placed in a disadvantageous position as compared with those above them and those below them, the extra clerks are placed in a disadvantageous position as compared with the middle class of the Civil Service.

554. In what respect?—The clerks of the middle class of the Civil Service have 5 per cent. deducted from their salaries; the extra clerks have a deduction made from their pensions equivalent to the deduction of 5 per cent. from the salaries of the middle class of the Civil Service, thereby placing them on an equality with them; but in addition to that, they have a clear 10 per cent. deducted from their pensions.

555. Do you believe that in practice that extra deduction from the pensions beyond the 10 per cent. is made?—It has been made invariably since the passing of the Treasury Minute in 1845, which was itself an improvement on the previous state of things, in which no pensions at all were given.

556. Sir *F. Baring.*] Do you say that the extra clerks had no pensions previously to 1845?—The extra clerks appointed subsequently to 1822 were allowed no pensions between the date of the Treasury Minute of the 27th of January 1824 and the Treasury Minute of the 11th of April 1845.

557. Mr. *Rich.*] Is there not a Treasury Minute of 1835 upon the subject?—The Treasury Minute of 1835 merely says that persons who have been extra clerks, and who have been promoted to the superior establishment, may be allowed to count in reference to their pensions as members of the superior establishments, their period of service as extra clerks.

558. Will you have the kindness to put in those two Minutes of 1835 and of 1845?—Here is the Minute of April 1845.

[*The same was delivered in, and is as follows:*]

11 April 1845.—1 Div.

Their Lordships have before them the decision of the Superannuation Committee on the claims to compensation allowance of the clerks, now about to be reduced, belonging to the Chelsea establishment, whose cases were reported upon by the Commissioners of Chelsea Hospital in their letter dated 13th February last.

Write to the Commissioners of Chelsea Hospital, that their Lordships have been pleased to grant compensation allowances on reduction of office, as follows:

	Mr. W. J. Thoms - - - -	£. 94	per annum.
	„ J. M. Dermer - - -	72	„
	„ W. M'Kenna - - -	70	„
	„ T. Metcalfe - - - -	45	„
Agent's Office	„ W. B. Roper - - - -	84	„
	„ Wm. Saunders - - -	74	„

Sir *C. E. Trevelyan*, K. C. B.

7 March 1856.

to commence from the 1st of next month (May 1845), from which date the above-mentioned persons will cease to belong to the Chelsea establishment. Also, to

Mr.	C. Waghorn - - - -	£. 105 per annum.
„	H. Rossi - - - -	75 „
„	F. H. Durand - - -	55 „
„	E. Jeffries - - - -	57 „
„	G. Green - - - -	57 „
„	R. Upfold - - - -	45 „
„	J. W. Smerden, extra clerk -	54 „
„	G. Tournier, extra clerk - -	36 „
„	W. Jenkinson, messenger -	50 „

to commence on the 1st July next, from which date the persons whose names are included in the last list will cease to belong to the Chelsea establishment.

Their Lordships desire that all the persons whose names are contained in the above two lists, with the exception of Messrs. M'Kenna, Durant, and Smerden, be informed that they will be expected to rejoin the service at any time when they may be required to do so, on pain of forfeiting the allowances which have now been awarded to them, unless their state of health should be certified to be such as not to admit of their entering upon the performance of active duties.

Before their Lordships come to a decision on the cases of Messrs. W. M. Campion, J. R. M'Ewen, J. Keenan, A. Gardiner, and F. G. Erswell, they desire to be informed whether the situation of these persons, or of any of them, was practically of so permanent a nature as to give them an assurance of continued employment equal to that which was possessed by clerks belonging to the establishment of the office.

As two of the above-mentioned persons to whom their Lordships have assigned compensation allowances on reduction of office are extra clerks, their Lordships consider it proper to place fully on record the grounds on which they have considered themselves justified in coming to this decision regarding them, notwithstanding former decisions of a different tendency relating to the same class of public servants.

By the Minute of this Board, dated 27th January 1824, it was determined:

First. That no extra clerk appointed after the passing of the Act 3 Geo. 4, c. 113, should be capable of receiving any retired allowance, although compelled by age or infirmity to discontinue his services, whatever may have been the period of his service.

Secondly. That no extra clerk whose employment in any department may have commenced before the passing of the said Act, shall be capable of receiving any annual allowance if compelled by age or infirmity to discontinue his service, unless such service shall have been of 15 years' duration.

Thirdly. That every case of an extra clerk superannuated under the above rules, shall be considered as a special case of superannuation, under the 5th section of the Act 3 Geo. 4, c. 113, in order that the grounds thereof may be submitted to Parliament.

Fourthly. That in every case of such special superannuation of any extra clerk, the amount should be less by 10 per cent. at the least, than the amount which, according to the scale prescribed by the said Act, could be granted to an established clerk for the same length of service.

By their Lordships' Minute of 3d April 1835, the above-mentioned rule was relaxed to the extent of recognising those extra clerks whose situations were of a permanent nature, as belonging to the "Public Service," so as to give the benefit of exemption from the deductions directed by the 27th clause of the Act 4 & 5 Will. 4, c. 24, to such of them as entered the service previously to the 4th August 1829.

It will be seen from the following extract of the Minute of the 3d April 1835, that a just distinction is drawn in it between the position of those extra clerks, whose employment is merely of a temporary kind, and of those who, although not strictly speaking holding situations "on the establishment" of an office, are both really and avowedly employed on a permanent footing.

"On a careful consideration of the terms and apparent intention of that clause, and keeping in view the Minute of 4th August 1829, to which it refers, My Lords are of opinion that clerks who were employed as temporary clerks to supply vacancies in any establishment, or were employed in a press of business, or on any other ground whatsoever of a temporary nature, so that the continuance of their employment was uncertain, should on receiving an established appointment be considered as having then first entered the public service, and consequently be liable to the deduction from their salaries, as prescribed by the said Act. But as in some offices extra clerks are employed for the purpose of executing uniformly certain duties, whose situations, though not established, are nevertheless of a permanent character, they having been duly authorised to be so employed, and having in many instances served for a long period of years without any intermission of their services, and without any prospect of being discharged, My Lords are of opinion, that such extra clerks must be considered as having entered the public service from the date of their appointments as such extra clerks, and consequently are exempt from deductions from their salaries under the Superannuation Act, if placed subsequently to 4th August 1829 on the establishment of the respective offices in which they may have been employed.

"My Lords are of opinion that this interpretation is not only consistent with the terms of the

Sir C. E. Trevelyan, K. C. B.

7 March 1856.

the 27th section of the Act 4 & 5 Will. 4, c. 24, which governs the question as to a deduction being made from their salaries, and as to the scale upon which their superannuation may hereafter be fixed, but also fair towards a class of clerks whose number is very limited, and cannot be much increased after so long a period has elapsed since August 1829, and all of whom, when placed on the establishment, receive that benefit by reason of their efficiency and usefulness in the public service. It must, however, be understood, that no extra clerks are to have any deductions made from their salaries for the Superannuation Fund so long as they are extra clerks, because, by the Minute of this Board of 27th January 1824, they are precluded, with certain exceptions, from claiming any superannuation allowance if they retire as extra clerks; nor, for the same reason, if placed upon the establishment, can the time during which they served as extra clerks be allowed to count in making up the aggregate of their service upon which the superannuation is to be calculated."

On a full consideration of all the circumstances of the case, and viewing the subject with the advantage derived from the experience of the years which have elapsed since 1824, and of the more systematic attention which has been given to superannuation cases during this latter period, their Lordships are of opinion—

Firstly. That the provisions of the Minute, dated 27th January 1824, being 10½ years previously to the passing of the Act 4 & 5 Will. 4, c. 24, by which the question of superannuation was placed on its present footing, come short of that liberal and indulgent consideration with which the cases of old and deserving public servants, by whatever designation known, are regarded by the Act 4 & 5 Will. 4, c. 24, and by the subsequent practice of their Lordships' Board in their execution of the duties confided to them by that Act.

Secondly. That, according to the spirit of that Act and of the manner in which it has been carried into effect by this Board, all persons holding really permanent situations who have rendered long, faithful, and meritorious service to the public, are entitled to some provision in the nature of a superannuation allowance.

Thirdly. That, owing to the improvements which have been made since 1824 in the organization of public offices, the class of permanent extra clerks has greatly diminished in number, with a probability of a still further decrease; and no particular security is, therefore, called for to guard the interests of the public with reference to the cases of the few extra clerks who remain, beyond what will be obtained by laying before Parliament a copy of every Minute granting a superannuation or compensation allowance to an extra clerk.

Fourthly. That while it may be admitted that an extra clerk who has served long and faithfully, although he may have been appointed subsequently to the passing of the Act 3 Geo. 4, c. 113, is entitled to some superannuation, their Lordships consider it proper that the rules directed by the Minute of 27th January 1824, to be applied to the superannuation of extra clerks appointed previously to the abovementioned period, should be made of general application to the cases of extra clerks, whatever may be the date of their original appointment; that is, that the amount allowed them shall be less, by 10 per cent. at the least, than the amount which, according to the scale prescribed by the Superannuation Act, can be granted to an established clerk for the same length of service, and that no extra clerk shall be entitled to any superannuation whose service is not of 15 years' duration. And,

Lastly. That in every case of the superannuation of an extra clerk, it must be remembered that the deductions directed by the Superannuation Act are not made from their salaries, and a proportionate abatement must therefore be made, in addition to the 10 per cent. abovementioned, from the superannuation allowances granted to those extra clerks, who, if they were clerks on the establishment, would be subject to deduction.

As Messrs. Smerden and Tournier, the extra clerks whose cases are now under consideration, entered the service previously to the 4th August 1829, the only deduction to which they are liable, which would not have been made in the case of clerks upon the establishment with a similar length of service, is the deduction of 10 per cent. originally directed by the Minute of 27 January 1824, and their respective compensation allowances have been arranged on this footing.

Their Lordships will direct a copy of this Minute to be laid before Parliament, as soon as the claims to compensation allowances of all the persons connected with the Establishment of Chelsea shall have been disposed of.

Transmit a copy of this Minute to the Secretary at War, and desire that he will pay the superannuation allowances as directed therein, and provide for the same in the annual Estimates of his department.

C. E. Trevelyan.

559. With respect to the scale of fortieths, you stated that the scale of fortieths which is enjoyed by labourers and others in the dockyards and Ordnance, is more favourable than the superannuation scale which is now enjoyed by the civil servants contributing to the superannuation fund?—I stated that it was understood to be more favourable in its earlier stages; but I would submit that the settlement of the details of the superannuations is not my special business at the Treasury. On points of detail of that sort, it might be advisable to examine Mr. Stephenson, whose department of business it is, and who is thoroughly master of the subject.

560. The opinion which you have given, as to the scale of fortieths being more favourable, is merely an opinion, and not grounded on experience?—

Sir *C. E. Trevelyan*, K. C. B.

7 March 1856.

I have never made the calculation; I have heard it from those who have made the calculation.

561. Are you aware that by the scale of fortieths no service is available till they have served 15 years?—Yes, except in cases of injury from accident.

562. Sir *F. Baring*.] You are not aware that the officers of the dockyards are anxious to be placed under the Superannuation Act?—I am not aware; I have no information.

563. Mr. *Palmer*.] Looking at the existing arrangements now made with regard to allowances, I observe that the magistrates in the police-offices in London and elsewhere are the only officers of a judicial character who are subject to the Act of Superannuation; is there any particular reason why those officers should be put in that position, and not others?—It does not quite amount to that. Under several special Acts of Parliament, particular sections of the administrative portion of the judicial establishments have been placed under the Superannuation Act, with this modification, that, instead of paying up the arrears of the deductions prospectively from the dates of their appointments, they pay from the dates of the Acts placing them on the superannuation scale. The police magistrates were considered to belong to the general body of the civil servants, and therefore the scale applicable to the general service was applied to them.

564. Why did not that apply equally to the county court judges, who are of much more modern institution, but from whose salaries no abatements are made for superannuations?—I am not aware of the ground of the distinction.

565. Mr. *Roebuck*.] What is the ground of the exemption of the judges themselves?—The pensions of the judges were fixed previously to the passing of the Superannuation Act, and theirs is admitted on all hands to be a case *per se*. The lives and liberties of us all depend upon those high officers, and everybody acquiesces in their being dealt with as an exceptive case.

566. Can you state any difference in this respect between the situation of a judge of the Court of Queen's Bench and that of a county court judge, except that the one tries criminal cases and the other is confined to civil?—I know of no difference, except that the functions of the one are far more weighty than those of the other, and that it is of more importance to maintain their personal independence and dignity.

567. Then you think that taking off five per cent. from their salaries is an infringement of their personal dignity?—So long as it is a partial tax it is so considered; but it certainly would not be so if it were made general. The feeling of the Civil Service is much like that of Nestor, who, in drawing up his troops, "κακοὺς ἐς μέσσον ἔλασσεν," put the worst in the middle. That is the sort of feeling which it produces. If the Committee wish any further illustration, I can best give it from my own experience. I belonged for 12 years to a very honourable public service, whose efficiency is very closely connected with its honourable position; but when I came home, and took service under Her Majesty, I discovered by degrees, much to my surprise, that the term "official" was rather a term of reproach, and that there was something connected with the mode of appointment of that middle class of officers which caused them to be under popular disfavour; and I think the Government has rather encouraged that feeling by placing them under these disadvantages as compared with all the others.

568. Sir *H. Willoughby*.] With respect to the extra clerks, is the Minute of the 11th of April 1845 still in force?—Yes.

569. By that Minute they are to have less by ten per cent. than the amount prescribed by the Superannuation Act?—Yes.

570. And in consequence of that fact, are they also subject to an annual deduction, because they pay no tax upon their salaries, as the parties do who are compelled to pay deductions?—Yes. By that Minute they are subjected to a deduction equivalent to what they gain by not having paid the ordinary deduction of five per cent.

571. Why is that double deduction made?—The reason of the rule which subjects them to a deduction of pension, equivalent to the deduction of salary prescribed by the Superannuation Act, is apparent, that being a compliance with the spirit of the law; but the further deduction of ten per cent. seems to be inconsistent with the law.

572. Is

Sir C. E. *Trevelyan*, K. C. B.

7 March 1856.

572. Is that double deduction practically enforced?—Yes; but I must say on behalf of those who assisted in passing that Minute, that at the time it was considered a great boon. It must be remembered that under the previous Minute of 1824, the extra clerks were not recognised as permanent servants, and those who were appointed subsequently to 1822 were not entitled to any pension whatever. So that the giving them any pension, even on those comparatively disadvantageous terms, was a great boon.

573. In point of fact, are the extra clerks exposed to that second deduction?—Yes.

574. Mr. *Palmer.*] In point of fact the extra clerks are liable to pay 15 per cent.?—Not precisely that; because the deduction made from the pension is equivalent to the deduction of five per cent. made from the salaries under the Act, and represents an indeterminate portion of the pension; it is therefore a matter of calculation.

575. *Chairman.*] At all events this Minute was not made in virtue of the Act of 1834?—No; but it was made under the authority conferred upon the Treasury by that Act. As far as it went, it approximated the practice of the Treasury to the provisions of that Act.

576. Sir *S. Northcote.*] It is not one of the cases in which the Treasury has found it necessary to supplement the deficiencies of the Act of 1834?—I think not; I think, according to the Act of 1834, the extra clerks whose situations were of a permanent character were entitled to pensions.

577. *Chairman.*] Then why did not the extra clerks pay deductions?—According to the Act of 1834, all those extra clerks whose situations were virtually of a permanent character, ought to have paid deductions, and to have been entitled to pensions. They did not pay deductions; because by the previous Minute of 1824, they had been expressly excluded from all pension whatever.

578. Was not this Treasury Minute made in order to meet a case that was not provided for by the Act of 1834?—The real origin of the Minute was this: In 1824 the extra clerks were regarded as a mere temporary provisional margin to the different offices; and it was considered desirable to dispense with them as soon as possible, and to give no encouragement whatever to the appointment of additional extra clerks. But in course of time it came to be seen, that instead of being temporary, they were necessarily permanent, and that they were a very useful body of officers.

579. Was not the Minute of 1845, with reference to the pensions of extra clerks, intended to provide for a case which was not provided for by the Act of 1834?—No; I consider that the case of permanent extra clerks was provided for by the Act of 1834, and that the Minute of 1845 was intended to modify the Minute of 1824, which expressly excluded this class of servants from pension.

580. How can it be said that the Act of 1834 applied to the extra clerks if the extra clerks were not subject to deductions, and did not receive the scale of pensions conferred by that Act?—I think that the Act applied to them, but the Treasury did not enforce the Act in their case. The law was that they should pay deductions and receive pensions; but the law was not enforced. When it was found that the hypothesis of the Minute of 1824 was incorrect, and that the extra clerks, instead of being temporary and provisional, and capable of being got rid of, were really permanent and valuable servants, then the Minute was modified, and they were placed on the Pension List in the manner described.

581. Mr. *Rich.*] Substantially, under certain exceptions, the extra clerks are a distinct class from the other clerks in the Treasury?—Yes; they represent a separate division of labour. They are a very respectable and useful class; in their sphere they are as useful as any at the Treasury.

582. Their sphere being more mechanical and less intellectual?—Yes; the distinction represents, speaking generally, the division between intellectual and mechanical labour. The system has answered so well that it has been extended to a number of other offices, and is growing into general use.

583. Being thus mechanical rather than intellectual, and liable to increase or decrease according to temporary exigencies, they were treated rather as temporary than as permanent clerks?—Yes, they were at first; but as our experience increased, we found that that kind of work was better done by

Sir *C. E. Trevelyan*, K.C.B.

7 March 1856.

persons selected and paid expressly with a view to that description of work, than by employing persons with a much higher salary; and that we were not merely wasting the public money by giving unnecessarily high salaries for doing that kind of work, but that we were injuring the young men who were to succeed to higher situations in the Treasury by employing them for many years together in a manner unsuited to their education and prospects as clerks, which was not suited to them. That description of work does not afford a suitable training for the higher functions of work to which the gentlemen on the superior establishment are intended to rise.

584. Being therefore in 1834 considered to a certain extent temporary, they did not fall under the purview of the Superannuation Act of William the 4th?—Yes, that is the true explanation; they had been declared by the previous Minute of 1824 to be a temporary class, a class that was to be got rid of, and therefore the Act of 1834 was not applied to them; but I consider that now they are on quite the same footing in respect to superannuation as any other civil servants, and that they ought to be dealt with in precisely the same manner as all the others.

585. You have referred to a form that the various departments are required to fill up and send in whenever an officer is anxious to retire; will you have the goodness to put that in?—I will. (*The same was delivered in.*)

Vide Appendix.

586. In your former evidence you stated, that "a continual process has been going on, by which inefficient young men have been absorbed into the public establishments, and after having been subjected to the soporific influence of the public offices, have been disgorged with the general approbation upon the Pension List;" now I would ask you how far that is reconcileable with your statement in answer 378, where you refer to the Treasury Minute of 1831, in which special rules were laid down to protect the public against inefficient persons being quartered upon the Pension List, and the further provisions and checks that have been established from time to time to prevent such a disgorgement as you refer to in your answer 389?—The appointment of a Superannuation Committee of the Treasury, by the Minute of 1831, was a great improvement, and introduced a greatly increased check; but no committee could entirely get over the difficulty of a considerable proportion of the public service consisting of persons of that description. My statement is scarcely stronger than that of the Select Committee of 1828, which describes the case in a very exact manner.

587. But the Report of 1828 does not refer to anything that occurred between the year 1831 and the year 1855?—But that state of things continued. It was only the other day that an efficient check was established upon the admission of incompetent persons. The Committee of 1828 say, "The heads of departments have (as we have reason to believe) been frequently led to avail themselves of its provisions, in order to hasten the removal of the less useful of their clerks, and thereby to effect improvements in the establishments of their office." Then they go on to say, "Where that has been the only motive, this practice has not been perhaps the cause of loss to the public; for the removal, in due time, of inefficient servants from departments in which the interest of the public is materially concerned in the constant and vigilant discharge of the duties assigned to them (and particularly from the Revenue Departments, where these retirements have been most extensive) was, no doubt, among the advantages contemplated by the framers of those reports whose opinions in favour of this practice we have quoted." There is the fact which the Treasury Superannuation Committee had to deal with. There was a considerable proportion of persons of this description in the service; and the question was, whether they should be continued at the full rate of salaries, rising probably to the higher offices in the departments, or whether opportunities should be taken from time to time of transferring them to the Pension List. Then the Committee go on to say, "But there is a dangerous opening to abuse in the disposition of the superior authorities to favour the retirement of inefficient clerks; the degree of infirmity which may compel or justify it admits necessarily of some latitude;" and so on; and then they again refer to this as the principal cause of the enormous increase of the superannuation list.

588. But I am at a loss to see how the Report of 1828 could have any effect upon the proceedings which took place between 1831 and 1855, during which time

Sir C. E. Trevelyan, K. C. B.

7 March 1856.

time there was a Treasury Minute in force requiring that there should be efficient service shown, and that there should have been diligent attendance, and that there should be a certificate by persons who had been most conversant with the duties of the office. Now what facts can you state to show that from 1831 to 1855 the Treasury had so neglected their duty as to have disgorged upon the public a superabundance of inefficient officers; are you prepared to say that the heads of departments stated men to be efficient whom they knew to be inefficient?—I do not in the least impute neglect of duty either to the Superannuation Committee of the Treasury, or to the heads of departments, but I have shown, on the authority of the Committee of 1828, that at that time this great evil did exist; I have also shown that from the year 1828 to the year 1855 no satisfactory provision whatever was made to abate that evil; the evil continued; on every occasion of a reduction or a revision of an establishment, those inefficient men were brought before the consideration of the Superannuation Committee, and were transferred to the Pension List.

589. You have stated that they were brought before the consideration of the Superannuation Committee; but are you not aware that all public offices are not only empowered, but are required to dismiss inefficient officers?—Yes; but the public establishments must be managed with reference to the understood principles of human nature. After persons have been in daily social intercourse for many years, working in the same room, seeing one another frequently, and the one knowing that it would be utter ruin to the other to be dismissed, it is not to be expected, except in very flagrant instances. I have often heard it stated that the true remedy for this great evil is frequent dismissal, but I know from my experience that it is impossible, and that the remedy is to be sought elsewhere, namely, in preventing that class of persons being admitted into the Civil Service; when once admitted, we know, by long experience, that practically they must be retained till some peculiar opportunity, such as a reduction in the office, enables them to be removed without throwing them destitute upon the world.

590. Sir *F. Baring.*] Are you quite sure that the Report of 1828, when it speaks of inefficient officers, speaks of persons who had been improperly appointed, and that it does not refer to persons who having been efficient in their time have become inefficient from age, and with respect to whom they took advantage of the Superannuation Act for the purpose of retiring them?—No doubt here and there you find the case of a man who has become inefficient from age, but it is very rare indeed; in fact that constant reference of inefficiency to age is in a great degree a fallacy. If you go over the seniors of the different departments, you will find that in the great majority of cases those who are efficient (and there are many such), were equally efficient in middle age and in youth; they were always efficient; and that those who are inefficient are so not because they are old, but because they always were inefficient.

591. Does it not strike you that this might happen: that a person very properly appointed and very efficient in a subordinate position, might be found, when he came into a higher office, not to be efficient for the higher class of duty?—No doubt such cases do occur.

592. Are there not many, who from want of judgment and from want of talent would make bad heads of departments, though they might be very good acting under others?—No doubt there are such cases; but probably the experience which has been obtained by the Civil Service Commission will best test this question, and show practically in what degree and proportion the inefficiency of persons in the Civil Service is owing to bad appointments at first. Now for the first time a real test of preliminary qualification has been applied to the Civil Service, and when the result of this experience is laid before Parliament, it will be seen in what proportion the inefficiency which exists in the Civil Service has been owing to an original fault in the appointments.

593. Mr. *Rich.*] What efficiency are you prepared to require from clerks whose business consists in merely mechanical labour?—The clerks at the Treasury are generally employed in writing, and too long employed in it, often so long as to spoil them for the higher duties. But, nevertheless, this class of clerks are the seed-plot for the highest permanent offices under Government. The whole machinery of Government, except the general direction exercised by the political officers, is carried on by persons promoted from this class of clerks, and therefore it is of the highest consequence to secure the

Sir *C. E. Trevelyan*, K. C. B.

7 March 1856.

greatest possible qualification at first, and then to train and improve them as much as possible as they rise towards the higher offices. I do not know any public officers in any part of the world who are employed in more important duties than in several of the higher offices of the Treasury; and the same at the Foreign Office, and other offices.

594. You said that three-fourths of the expenditure for pensions, and that more than three-fourths of the number of persons receiving pensions belong to the Customs and Inland Revenue Departments; would your observation apply to those classes?—A great majority of the pensions are in the Revenue departments. The higher duties of the Revenue departments are extremely important. A revenue of sixty or seventy millions sterling has to be collected, and the Chancellor of the Exchequer has to be assisted by various kinds of information, and great bodies of men have to be governed.

595. Are you aware that many officers and clerks are dismissed for negligent attendance?—Occasionally suspensions take place in very gross cases.

596. You are aware that promotion is not by seniority?—That is the rule; but it can never be properly acted upon until the obstructions offered by the departmental system are considerably modified, and the higher and more important permanent situations are habitually bestowed on those members of the Civil Service who are most distinguished by zeal and ability.

597. *Chairman.*] Are the Committee to understand that you are of opinion that the general character of the clerks, and other officers in the Civil Service, is that of inefficiency?—By no means; considering the peculiarly disadvantageous circumstances under which the appointments are made, and in many cases the imperfect nature of the training, and the absence of promotion by merit, my wonder is that they are so efficient. I have repeatedly borne testimony to the remarkable fidelity of the service, and to the great number of zealous and able men in it. If they were properly encouraged and brought forward, there are men in the service fully equal to all the important permanent posts, and it is of great consequence to the improvement of the service, that it should be understood that where such a post falls vacant, if there is a fit man in the service he will be promoted to it.

598. Sir *F. Baring.*] Will you turn your attention to the sixth clause in the Bill, as I understand the effect of that clause would be that the superannuation allowance in the scale would be granted in all cases except where the Treasury would lay upon the table of the House of Commons the reasons for which they either diminished or increased it?—Yes.

599. That, as I understand, would take away the discretion which the Treasury has hitherto always exercised of increasing or diminishing the retired allowance without laying their reasons upon the table of the House of Commons?—It would; that is, of increasing or diminishing it within the maximum prescribed by the Act. The Treasury has not by law the power of granting a pension in excess of the maximum authorised by the Act without laying it before Parliament.

600. As it at present stands, the law is, that the Treasury may deal with it, within certain limits of the scale, without coming to Parliament at all; but if it proposes a larger sum than is authorised by the scale, then it may come to Parliament, and state its reasons to Parliament?—That is the rule.

601. But practically is there not a difference made within the limits of the scale between those officers who have shown zeal and ability in the discharge of their duty, and those officers who have not shown anything beyond the common performance of their duty?—Yes, that is the practice that has been followed since the appointment of the Committee of 1831. Keeping within the maximum authorised by the Act, the Superannuation Committee of the Treasury has endeavoured to adjust the sum they award as pensions to the merits of the respective officers.

602. According to this clause, that power will be taken away from the Treasury, unless the Treasury are prepared to lay upon the table of the House the reasons why they have diminished the scale of pensions proposed for any of the officers?—Yes; that is a subject to which I have paid great attention.

603. Do you think that, practically, there will not be very considerable reluctance on the part of the Treasury, when they are giving an officer his retired allowance, and when he is bidding farewell to the service, to record and lay upon the table of the House, that though he has performed his services faithfully

Sir C. E. Trevelyan, K. C. B.

7 March 1856.

faithfully and diligently, still there are reasons why they should diminish his retired allowance?—I think that is not quite in accordance with the terms of the clause. The intention of the clause is this, that when it is proved to the Treasury that an officer applying for superannuation has conducted himself with ordinary diligence and fidelity, then the rate of pension prescribed by the Act is to be given, as a matter of course; but if he falls short of that, and fails in that essential condition of his service, and shows a want of common fidelity and common diligence, which does not depend upon mental capacity and superior ability, but is a matter entirely within his own control and discretion, then he is considered to have justly forfeited his pension, and I should hope that the Treasury would, without hesitation, submit the case to Parliament for withholding the pension. On the other hand, when a public officer has, through a long course of service, shown more than ordinary zeal and devotion to his duty, and has taken every opportunity of serving the public to the very best of his ability, then it is right that some distinction should be made in his favour; and it is proposed that the Treasury should grant an additional allowance, equal to one, two, or three years' pension, on the same principle as good service pensions are awarded to distinguished officers of the army and navy, and that all the good service pensions awarded in the course of the year should be laid before Parliament with the annual estimate, with a detailed statement of the reasons for giving them, which would add greatly to the value of the grant, by making the excellent conduct of this class of public officers known to the whole of their countrymen.

604. I am speaking more particularly of that class of officers with respect to whom, under the old practice, it was the habit of the Treasury to reduce their allowances. I will take the case of a man, for instance, who has behaved generally well, but has shown no very remarkable ability or zeal in the performance of his duties, and has committed one or two faults, on account of which the Treasury, according to the old practice, would probably have reduced his retired allowance; now do you think, if it comes to the point, that you must give him the full pension, unless you lay the case before the House of Commons, that you would get the Treasury to record, for example, that he was drunk upon duty upon such an occasion, and that upon other occasions he was not regular in his attendance?—If the Treasury, on a general view of that person's service, was of opinion that it came up to the standard of good and faithful service—(we are all liable to error; everybody in the course of a long service may commit some faults),—if, upon a general view of his whole service, the Treasury considers that it answers to diligent and faithful service, then it would award the usual pension, and there would be no occasion for laying it before Parliament, as the Treasury would have to do in cases where the pension is to be withheld.

605. I am not speaking of cases in which the pension is withheld. I am speaking of the discretion which, under the old law, the Treasury has exercised of making a distinction with respect to pension between an officer who was a zealous officer and an officer who was not, and to whom they consequently gave a reduced pension?—For many years I was an advocate for the Treasury retaining the power of making what I may call a minute adjustment. I am not now speaking of entirely withholding pensions, or of giving good service pensions, but of adjusting the rate of pension within the limit of the maximum rates authorised to be granted by law at the end of the service. For many years that seemed to me to be a very salutary provision, but I found that it was very generally objected to; in fact, I never found anybody not at the Treasury who approved of it. For many years I argued in favour of it, and supported it strongly, but at last I found it was impossible to conquer the general dislike with which that provision was regarded, and in course of time I came to the conclusion that as this power is exercised by the Treasury, within the walls of the Treasury, upon data only known to the Treasury, and the grounds upon which those fine distinctions are made could not be generally known, it was impossible to obtain the general confidence of the service in the exercise of this power. I found that the officers, even in the same department, were constantly comparing different cases; and were saying, "So-and-so was at least as good as such another; why was a distinction made?"

606. You do not remember the old system, probably?—No.

607. Did you ever hear that there were grievous complaints in 1830 from very good public servants, that when everybody received the same pension, it

Sir *C. E. Trevelyan*, K. C. B.

7 March 1856.

was a very hard case that they who had been toiling in the public service, and doing good service, were not a bit better treated than another man who had by no means done the same service?—In this Bill we have provided against that case, but we have abandoned the attempt to make minute distinctions.

608. You know very well the practical difference between the report of a public office, where they say of an officer he has always performed his duties zealously, and a report that he has always performed his duties with diligence and fidelity; do you mean to say that if you had that word "zealously" in the report, you would in that case go to Parliament for a pension beyond the scale?—Not in ordinary cases.

609. In old times you went to Parliament in the case of very distinguished officers, or in cases where the Act of Parliament did not apply, such, for example, as if a man had lost a limb in the service, or any remarkable case of that kind; only in rare cases; do you intend now to go to Parliament for a greater number of cases?—For a greater number than we do at present. We have the power of going to Parliament for the approbation of the grant of special pensions at present, but it is very rarely exercised; for instance, it was exercised in Sir Alexander Spearman's case merely to mark his services. It is proposed to retain that power, and to extend the exercise of it; but we have abandoned the hope of being able to make those minute distinctions between those who are ordinarily reported as zealous officers, and as good and faithful officers.

610. Then the zealous officer and the man who has just done well enough to get his certificate will be treated in the same way?—We find by long experience that, in order to do any good, it is necessary to administer this function, affecting the whole Civil Service, in a manner which will obtain the confidence of the Civil Service; and we find it is impossible to exercise it in a manner that will obtain that confidence, while we make a distinction between cases which are not distinguished in the minds of those who know them best; or perhaps they may have a different opinion of them from that which has been represented to us, and upon which we have acted.

611. Why do you say that you would not refuse a pension, or diminish a pension, without going to Parliament; the civil servants are the servants of the Crown, are they not?—Yes.

612. Why should it be necessary that Parliament should have a supervision over the diminishing of a pension, or the refusing of a pension?—There are very obvious reasons for laying before Parliament every proposal to grant an increased pension to a public officer; the reasons are not so obvious the other way; and it may be considered that it is inflicting unnecessary degradation. The power of giving less than the ordinary rate of pension is a power which it is very proper for the Treasury to have, and the Treasury would exercise it under responsibility of Parliament; but my own impression is, that it would not be advisable to submit to Parliament cases where less than the ordinary rate is granted. I beg to submit this remark, that although it is found to be impossible so to make these minute distinctions within the maximum rate as to satisfy the public establishments, who know their brother officers better than we do, yet there are certain eminent cases in every office almost, in respect to which all would concur; and we should deal with them in the way of a grant of good service pension with general approbation, and carrying with us the general confidence; and we should thus be able to act powerfully upon the service in stimulating exertion and good conduct.

613. Sir *H. Willoughby.*] Would not this power of the Treasury of increasing the amount of the pension be a very invidious power?—It is a power which is exercised in every other branch of the service, and it belongs to the proper responsibility of the Treasury. It is a power the exercise of which is for the public good, and therefore it is right that it should be exercised.

614. Is the power exercised now of giving a greater pension than the ordinary scale?—Yes; the power exists, and is occasionally exercised, though rarely.

615. Is it exercised under any checks?—Only the check of laying the papers before Parliament.

616. Would not there be some danger of that power leading to jobbing?—I think not; I think the cases in which jobbing may be suspected are those middle cases in which minute distinctions were made, and which were not laid before Parliament, the class of cases which I referred to in my previous answers. I consider the circumstance of the reasons for making those distinctions not being

Sir *C. E. Trevelyan*, K. C. B.

7 March 1856.

being laid before Parliament, to have been one of the objections to that course of proceeding; but when the Treasury singles out a distinguished servant, and proposes to grant a superior rate of pension to him, for reasons which are placed fully on record, it exercises a responsibility which is capable of being properly estimated and enforced; and many persons in Parliament, and in public society at large, would be able to form a safe opinion whether the Treasury had exercised a proper discretion.

617. Sir *Stafford Northcote.*] Has it not sometimes been the practice at the Treasury, at a time when services were rendered, to make a minute of those services, with a view to that record telling for the advantage of the officer who has rendered them when he retires?—That is occasionally done.

618. Was it not done at the Treasury in the case of Mr. Bromley; was not a record made of Mr. Bromley's services at the time he left the Treasury, with a view to laying a foundation for a special consideration of his case whenever he came to be superannuated?—Yes, there was when he left the Audit Office, which is an office superintended by the Treasury; and in some offices order-books are kept (at the Treasury they are called Arrangement Books), in which every thing that is placed on record, good or bad, in reference to the officers of the establishment, is recorded; and they are found a very useful check on occasions of this kind when claims for pensions come to be considered.

619. Mr. *Henley.*] Are those records made with or without the knowledge of the party affected?—With his knowledge; nothing is placed in these books which has not been previously placed on record separately on the ordinary minutes of the Treasury; but so far as those minutes affect the good or bad conduct of members of the establishment they are also entered separately in this book, in order that they may be kept together, and that when the proper time arrives they may be referred to.

620. Are the parties affected by those entries aware of them at the time they are made?—Yes, the book is open to the whole office. I beg to submit a short explanation to the Committee. In my previous evidence I said that there were two principles in concurrent progress at the Treasury, patronage and service; I beg to say that, in using those expressions, I did not mean to make any personal allusion whatever; I merely used the expressions in the sense in which they are used in the Report of Mr. Vernon Smith's Committee on that very subject. It is there said, "In all such cases the vigilance of the Government should be exercised to return him (that is an officer on the Redundant List) into office, although their patronage might thereby be diminished." I was asked why the Treasury had not taken the persons placed on the Redundant List, and brought them again into active employment, and my meaning in my answer was, that the Treasury, as a single office, as one establishment, had not acted to the extent that might have been done in the manner recommended by Mr. Vernon Smith's Committee.

Richard Madox Bromley, Esq., C. B., called in; and Examined.

R. M. Bromley, Esq., C. B.

621. *Chairman.*] DO you hold the office of Auditor of the Navy?—My present office is that of Accountant-general of the Navy; I was bred as a clerk in the Admiralty, and have gone through the various gradations of a clerk's career.

622. How long have you held your present office?—Since the outbreak of the war. Sir James Graham sent for me upon the outbreak of the war; it was upon no application of my own. Previously to that I had the honour of holding the office of Secretary to the Audit Board, to which I was appointed also without any solicitation on my part, by Lord John Russell. Previously to that, I was in Ireland during the famine, acting as accountant to Sir John Burgoyne's Commission. In my department there are 160 clerks, the largest department, I believe, of any that is controlled by one individual. I mention this to the Committee for the purpose of showing that I am not unacquainted with the requirements of the public service; and moreover I may state that I come before the Committee somewhat as a disinterested person, and for this reason: Prior to the retirement of Mr. Gladstone, as Chancellor of the Exchequer, he placed upon record at the Treasury a Minute, to which I have much pride in referring, stating that my services were to be considered irrespectively altogether of the scale of the Superannuation Act; therefore I appear before this Committee as an impartial witness.

R. M. Bromley. Esq., C. B.

7 March 1856.

623. When did you first enter the Civil Service?—I entered the Civil Service in November 1829.

624. Has your attention been directed to the question of superannuation of civil officers?—It has for a series of years, and from this circumstance, that before I took any part whatever in the movement which commenced in the year 1846, relative to abatements from the salaries of public servants, I was employed at the Admiralty upon the salary and pension business. The Admiralty is a very large department, and all salary and superannuation cases, to a certain extent, came under my review.

625. Has there been an association of a portion of the Civil Service, formed with a view to bring this subject under the attention of the Government?—A movement took place in the year 1845–46, consequent upon the large abatements from salaries which were then beginning to be felt. What gave rise to that movement to a certain extent, was a representation in the House of Commons in the year 1844, when Sir Robert Peel adverted with regret to the fact that there was no provision made for the widows and orphans and relatives of persons who die in the public service. I would beg to hand in an extract from his speech.

[*The same was delivered in, and read as follows:*]

It was some years ago the practice in the civil service of this country to allot pensions to the widows and female relatives of public servants who died in the discharge of public duties; but that practice, speaking generally, had for some time passed into desuetude. No man could fill the office which he occupied without being well aware that many claims were often preferred on the part of the widows and relatives of public servants of the highest merit and distinction, with which it was impossible to comply. For instance, in the whole range of the revenue service of this country no pensions were allotted to the widows or female relatives of public officers who died in the discharge of their duty. The same was the case with regard to all the great departments of the State. In the case of clerks in public offices, men who performed the greatest services to the country, and who frequently died in the public service, after continuing in it for 30, 40, or 50 years, Parliament had allotted no means of making provision for their widows or female relations. In some departments of the public service there were means of making such provision. In the army and navy pensions might be allotted to the widows of officers who died in the public service, but those pensions were of very limited amount. The whole amount, he believed, which could be granted to the widow of a flag officer of the navy, who might have served his country for many years, did not exceed 120 *l.* a year. In the case of a captain or colonel of marines, actually dying in action, the public provision was limited to 200 *l.* a year. In the case of public civil servants, to whom liberal salaries were allotted, the principle held was that it was their duty out of those salaries to make provision for their widows or relatives. That was the general rule now observed, and if they lightly departed from it, there was no limit to the number of applications which might be presented. He knew how strong were the claims which might be urged, and he would venture to say that if the precedent was once established, unless it was limited and confined by circumstances the most peculiar, numberless applications would pour in, with which it would be most difficult to refuse compliance. The cases of governors of the colonies, or of individuals who discharge judicial functions in those colonies, were constantly brought under the notice of the Government. In many instances such men were cut off in the prime of life, and their widows or relatives appealed to his Noble Friend (Lord Stanley), but no means existed of making a provision for them.

626. Of how many persons does the association of which you have spoken consist?—That association no longer exists. In the year 1846 a Committee was formed for the purpose of considering the subject of the Superannuation Fund; it has worked out various data and calculations since that time, and upon the appointment of this Select Committee, the committee of deputies of civil servants met, and they considered that the case would be so thoroughly gone into in consequence of the appointment of this Committee, that they felt it expedient to dissolve, and the association was dissolved upon the appointment of this Committee.

627. Are you the chairman of that association?—I acted as chairman of the committee from the year 1846 till last month, February 1856.

628. Has the committee drawn up certain papers, which have been printed, and circulated among the civil servants?—It has.

629. How many persons are there represented by the opinions expressed in those papers?—I may state that the whole of the civil servants who entered the public service since the year 1829, and who have contributed to the Superannuation Fund, are interested in the documents now before the Committee.

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R. M. Bromley, Esq., C. B.

7 March 1856.

630. How many persons may be considered to have concurred in opinion, either by direct statement or by subsequent acquiescence in the statements put forward in the papers to which you have referred?—I may state that between 3,000 and 4,000 persons signed a document which was presented to the late Chancellor of the Exchequer, praying that the case might be investigated, for two reasons; one, that the scale of pensions was not sufficient, and the other, that the abatements from the salaries were so oppressive, that they considered that it would be a great advantage to the public service could those abatements be applied in aid of their relatives upon the decease of the officers.

631. I have before me a paper which is headed "Circular," and is intituled, "An Address of the General Committee upon the Superannuation Tax to the Civil Servants of the Crown;" it is dated December the 5th, 1853, and it bears your signature as chairman; how many persons concurred in the opinions expressed in that address?—Between 3,000 and 4,000.

632. Here is a paper of a later date, which bears your signature as chairman of the General Committee. It is stated to have been read and approved at a meeting of the General Committee, on the 8th of January 1856, countersigned by William Willis, Honorary Secretary. How many persons concurred in that paper?—Perhaps I should state, that in the year 1847 a circular was addressed to various civil servants of the Crown containing these words: "Resolved, that this general meeting of deputies from the several public departments concurs in the propriety of representing to the Government the great hardship of the abatement now made from the salaries of civil servants of the Crown towards a Superannuation Fund, with a view of obtaining their countenance to a petition or application to Parliament for an alleviation, by the conversion of such deduction into a fund for the benefit of widows and orphans of civil servants of the Crown, without prejudice to the amount of superannuation to which they are now entitled under Act 4 & 5 Will. 4, c. 24." Upon that, a committee was formed of deputies, consisting of somewhat under 30 persons; those 30 persons have acted more or less in concert from that time to the present. Of those 30 persons, only one deputy has been withdrawn by the body of civil servants in his particular department. Those deputies are gentlemen representing particular departments, who combined together as it were to consider this matter; and during a period of 10 years, one gentleman only was withdrawn, in the year 1853.

633. What departments do those 30 deputies represent?—The Admiralty, the Registrar-General's, the Stamps and Taxes, the Paymaster-General, the Admiralty, Somerset House; the War Office, the Office of Works, the Ordnance, Pall Mall; the Registrar of Seamen's Office, the National Debt Office, the Public Record Office, the General Post Office, the Office of Woods, the Excise Branch of Inland Revenue, the Foreign Office, the Admiralty, Whitehall; the Stationery Office, the Treasury, the Home Office, the Audit Office, the Colonial Land and Emigration Office, and the Colonial Office. The Committee will perceive that there is no gentleman from the Customs Department.

634. Then all the principal departments of Government, with the exception of the Customs, appear to be included in the list which you have just read?—They are included. The departments in Ireland also concurred in our views.

635. Are we to understand that the printed paper to which you have referred, has met with the concurrence of the deputies of those 30 departments?—Fully.

636. Do you believe that the deputies represent the sentiments of the respective departments?—I may state at this stage, that, owing to the withdrawal of the deputy from the Customs department, a petition was got up for presentation to Parliament in the Customs Department, praying for a restoration of the old scale of pensions, and a total abolition of the abatements, and that petition has been very numerously signed. I wish not to say one word in depreciation of that petition. I trust it may receive the consideration of the Committee; but I may add, that, notwithstanding the very large body of signatures attached to that petition, many of the gentlemen who signed it, still adhere to the views entertained by the Committee of 1846. I have letters in my possession from several of the gentlemen who signed that petition. They stated that they believed that it would only be by a great demonstration that the House of Commons would be induced to listen to the prayer of the civil servants, and for that reason they attached their signatures to the general petition.

R. M. Bromley, Esq., C. B.

7 March 1856.

637. What is the main difference between the views entertained by the committee of which you were chairman, and the views of the persons who signed the petition which you have just edscribed?—The difference is this; the committee with which I have had the honour of acting, are of opinion that the present scale of pensions is insufficient, not only for the civil servants themselves, but for the public interests, to induce gentlemen to retire when they are worn out. We quite concur in that; we state that we should be glad to see an annual instead of a septennial rise in pensions; that is to say, that, instead of gentlemen dragging on their official existence in order to eke out another seven years' period of service, the Government should take into consideration their actual service, whether it is 36, or 37, or 38 years of service, and grant a pension accordingly, instead of requiring the man to pass three years more in order to complete 40 years. But in doing so, I am of opinion that the maximum scale of two-thirds is not sufficient; I consider that at any rate it should be three-fourths; the same as is given by the French Government, and the same as Parliament has lately laid down as the rule in the Act for the Examiners of the Court of Chancery. And in various other instances Parliament has recognised three-fourths as a fair and legitimate scale. I consider that three-fourths ought to be about the maximum scale for ordinary service, and in the course of my evidence I hope to be able to prove, that in stopping at 34 years' service, the Bill is injurious to the public as well as to the civil servants. Then the body of the civil servants who differed from our view were for the old scale; that is the main difference.

638. That is the scale of the Act of 1822?—Yes; that is, that they shall get their full salary after a certain number of years' service; there is the distinction between us. We should be very glad of course, as individuals, to get as good a pension as the House of Commons may think fit to grant; but it is not part of what we have considered to be within our province; that we felt to be more a matter for the Government and the House of Commons than ourselves. But we considered that the abatement from salaries was a growing evil, and in that sense we are united. The general body of civil servants who have signed that petition, of 9,000 persons, agree with me, and agree with the committee with which I have been acting, that all those abatements ought to be abolished entirely for the purpose for which they are now levied. I shall be able to give additional reasons for that in the course of my evidence; but there is this further distinction between us, that they wish to place the five per cent. abatement in their own pockets; and those with whom I act, desire to have that abatement continued, if I may so speak, for the purposes of our widows and children; in fact, upon the principle of an insurance fund, so that every single man as well as every married man shall benefit by the abatement.

639. Will you first state what are the objections which the portion of the Civil Service who act with you, as well as that portion who have signed the other petition, entertain to the system of abatements?—The main objection which we entertain is this: that the scale of public salaries is fixed as a just payment for the work to be done, and that the abatement made from those salaries to secure a deferred annuity is an object, for which we consider the State itself ought to provide; that is the broad issue. We consider that the State itself ought to provide for its worn-out servants. The present law of 1834 directs that the servants shall provide for themselves; but the abatement is not now levied upon a mutual principle; it is upon the principle of a lottery, or rather upon the principle of a tontine, that a great many gentlemen shall put in a certain sum, and the longest liver shall derive the benefit. Upon these grounds we object to the abatements, and many others which I shall be prepared to show.

640. Do not the abatements amount practically to a simple diminution of the salary?—If the salaries received were sufficient to bear those deductions, it should have been put in that light; but it has not been so put; and I shall be able to show that the salaries have been reduced so much since 1821, and particularly so in 1828, when the Committee made its report, that they do not admit of that diminution. If the Committee will allow me, I should like to refer to the basis upon which this deduction has been made. It may occupy a short time, but it is important to show the basis upon which the Committee came to the decision that the abatement should be made from public salaries. This is the Second Report, not the Third Report, upon which the recommendations were made subsequently; but this was the preliminary, or Second Report

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of the Committee of 1828, which shows the basis upon which the abatement was made: "The Committee have inquired into the salaries given to clerks in the India House, the Bank of England, two Insurance Offices, and one of the principal banking houses in London. There is a material difference in the scales of the salaries in these establishments. In the India House clerks are admitted for three years at a salary of 80*l.* a year; they then receive 100*l.*, with an annual increase, varying from 10*l.* to 50*l.* a year, until they attain a salary of 600*l.* a year. The chief clerks receive salaries of from 800*l.* to 2,000*l.* a year, and are taken from the body of the clerks; but the India House is not of the character of a purely commercial establishment, and is by no means an example of economical management." The Government, I submit, is equally not of the character of a purely commercial establishment. I will quote another case, as to which they say: "In another instance, where the establishment is very numerous, and where the first salary is 60*l.* a year, there are only two clerks who receive 280*l.*, two who receive 300*l.*, and one who receives 400*l.* a year. In one large establishment the whole charge for nearly 50 clerks is on an average 212*l.* a year. The salaries of accountants, cashiers, and secretaries in the establishments referred to vary from 400*l.* to 600*l.* a year; and those of chief managing clerks, when very great trust is reposed, are still higher." This is the way to compare these matters with the question under consideration. "When the Committee compare these salaries in commercial houses with the salaries in the Ordnance Department, they find that the latter are the highest. It appears by the preceding Table, that there are in the offices at the Tower and Pall Mall a great many of the higher classes of clerks." Now the difference is this: in this Report the Committee altogether omit from their calculation the junior clerks in the Ordnance Office. They also omit the higher class of clerks in their calculation of the average in question in the commercial establishment. I am able to show that the average salary for 175 clerks in the Ordnance Office was 242*l.* a year for all the appointments, high and low. The average in a merchant's house, which is put forward as a large house of nearly 50 clerks, is 212*l.*; but the Committee of 1828 omit all the cashiers and the higher paid officers from that average.

641. Sir *H. Willoughby.*] What is the date of that Report?—It is the 12th of June 1828, Parliamentary Paper 420. I fear that in considering this matter the Third Report only has been under consideration. But I would urge upon the Members of the Committee to see the Second Report, pages 18 and 19, which gave rise to the recommendation respecting the superannuation fund. To complete what I was about to state upon the question of salaries, I might add that, in 1821, the average salary in the Civil Service was 140*l.* 15*s.* 8*d.* In 1829, at the time when the Report was made, it was 134*l.* 17*s.* 8*d.* In 1832, it was 129*l.* 10*s.* 5*d.* In 1835, it was reduced to 118*l.* 6*s.* 10*d.*

642. *Chairman.*] When you say "the average salary of the Civil Service," what offices do you include?—I include every class of office that is liable to the superannuation tax.

643. Does it appear to you that an average of that sort is of any value?—It is really the only way in which we can arrive at any data at all. The Government returns are so deficient, that there are but four or five papers upon which we can base our calculations.

644. Would not the creation of a large number of clerks with small salaries for special work entirely derange the calculation?—These are establishments recognised by the Treasury, not temporary clerks brought in on account of the war. I will take the salaries of the higher class of offices: the average salary of the clerks and officers in the War Office above 250*l.* In 1815, it was 559*l.* 9*s.* 5*d.* In 1829, which was about the time of the recommendation, the average of this higher class of salaries was reduced to 505*l.* 6*s.* 8*d.*, including the highest permanent offices.

645. Assuming the facts to be as you state them, what is the inference which you draw from them?—The inference to be drawn is, that the salaries are not sufficient to bear the deduction of five per cent.; I might add, that the Committee of 1828 makes only a comparison between the salaries paid in commercial houses and those in the Ordnance Office, but they leave out of the question altogether the poorer-paid class of civil servants.

646. When you say that the salaries will not bear a reduction of five per

R. M. Bromley, Esq., C. B.

7 March 1856.

cent., is it not the fact that the salaries of all persons entering the service since 1829, have actually paid those deductions?—They have so.

647. Is not it also the fact, that whenever vacancies occur in public offices, there are numerous candidates to fill them?—No doubt.

648. Then in what sense can it be said that the salaries will not bear the deductions?—For this reason; the salary has been fixed with reference to the quantity of work to be done, and I may vouch for that, for I have been upon 13 different commissions of inquiry into public offices, and I have had, under the direction of the Governments of Lord John Russell, Lord Derby, and Lord Aberdeen, to fix the scale of salaries applicable to the work done; and in considering that, I and those who have acted with me have never taken into consideration the question of superannuation abatements, but we have based our recommendation to the Treasury upon what we considered to be the value of the work to be done.

649. Mr. *Henley*.] Did you state that reason in your Report?—The superannuation was a matter that we never contemplated.

650. But the parties to whom you reported would be aware that the superannuation would be deducted; did you call their attention to the matter by anything in your Report to the effect that you had fixed the new salaries without reference to the superannuation?—Not at all.

651. *Chairman*.] Were not you aware that all those salaries would be subject to the deductions?—Of course; I entered the service myself with that knowledge and upon that understanding.

652. Then in what sense, according to the ordinary use of the words, can it be said that salaries, which annually pay the deductions, and upon which deductions are acquiesced in, will not bear them?—The very fact that a man with a family cannot make his income, minus the abatement of the superannuation fund, support himself and his family in the way that he ought to be able to do.

653. Does that statement amount to anything more than this, that, in your opinion, the deductions ought not to be made from those salaries?—That they ought not to be made on the majority of salaries; for I do not speak of the higher class; the salaries generally will not bear the deductions.

654. Mr. *Roebuck*.] By "not bearing the deductions," you mean that the deductions being made, the officers are inadequately paid?—They are inadequately paid, and unable to provide for the wants of their families.

655. Mr. *Henley*.] Are you in a position to give the Committee any information as to the relative amount of the salaries now paid at the Bank of England, at the East India House, and at the great railway offices, and great commercial establishments, to the clerks when they first enter the service?—Yes; I am able to show the Committee, that in many establishments there are what are called apprentices, boys entering at 14 or 15 years of age, and they enter at about 30*l*. or 40*l*. a year, and remain until 18 or 20 years of age, when they rise to 70*l*., 80*l*., or 90*l*. a year to commence with.

656. Can you specify the offices at which that takes place?—I can mention the London and North Western Railway, and the Bank of England.

657. Do you know anything about the East India House?—Yes; the East India House is far more liberal. There they enter at 16 or 17 years of age; they commence at 90*l*., and go up by periodical increments of salary to 700*l*. and 800*l*. a year, with various other advantages, such as assistants, up to 1,000*l*., 1,500*l*., and 2,000*l*. a year. The examiner of Indian correspondence gets 2,000*l*. a year, and he has an assistant examiner under him at 1,500*l*., and he has his next assistant at 1,200*l*., and the next at 1,000*l*. These are the prizes which a man entering at 90*l*. a year has a prospect of getting.

658. Mr. *Rich*.] Can you state also the hours of attendance?—I can state the hours of attendance in the Bank of England; they commence at nine, and the business is over at half-past three; the doors are closed at that time, and the books are required to be balanced before the clerks leave; so that the Committee may take from six to six hours and a half as the daily attendance of the gentlemen at the Bank of England.

659. Mr. *Henley*.] Do the clerks leave at half-past three?—The doors are closed at half-past three, and those clerks who have not to balance any books can leave, I believe, at that time.

660. Mr. *Ricardo*.] But they cannot leave till the books are balanced?—They cannot leave till the books are balanced; it is the same in our pay office

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in London; the office nominally closes at four o'clock, but those gentlemen cannot leave till they adjust the balances; therefore the number of hours' attendance is about the same.

R. M. Bromley, Esq., C. B.

7 March 1854.

661. Mr. *Henley.*] With regard to leave of absence, what is the rule in the Bank of England and other large establishments?—A periodical leave is given, somewhat equivalent to that in the Government service. There is what is commonly called a month's leave of absence, extending, with casual days, to about five weeks in the year.

662. Is it more or less in the Bank and North-Western Railway Office than it is in the Government offices?—It is quite as liberal in the Bank, I believe, as it is in the Government service.

663. Do you know anything of the practice of the railway offices in that respect?—As to the railway offices I am not prepared to state.

664. Mr. *Roebuck.*] What is the practice in the East India House?—In the East India House they are more liberal than in the Government service; and there is this additional advantage both in the Bank and the East India House, that if the clerks are employed beyond a prescribed number of hours, they are allowed a certain payment; in the Bank of England I think it amounts to 1 *s.* 9 *d.* per hour for the extra attendance given; that extra allowance in the public service has been stopped. And I should state, that since the outbreak of the war, the daily attendance given by gentlemen in my department, and in the several departments connected with the war, has been, during the last two years, more than one-fourth beyond the recognised office hours, for which they have not received a single shilling.

665. Mr. *Henley.*] Do you know what number of hours elapse at the Bank before the extra service begins?—I do not know at what time it commences.

666. Therefore, whether the day is considered six, seven, or eight hours, you cannot tell?—The day is considered at the Bank, I believe, from nine till four; and I apprehend that any extra payment would commence at four o'clock.

667. Mr. *Rich.*] You say that a clerk gets 60 *l.*, 80 *l.*, or 90 *l.* at the Bank, at 16 or 17: can you trace his rise?—The rise is very uncertain. "The clerks of the Bank of England are admitted into the service between the ages of 17 and 25; and the following is the scale of their salaries: at 17 years of age they receive 50 *l.* per annum; 18 years, 60 *l.*; 19 years, 70 *l.*; 20 years, 80 *l.*; 21 years, 100 *l.*; those elected under 21 are advanced 10 *l.* annually till 20 years of age, when they are advanced 20 *l.*, thus making their salaries at 21 years of age 100 *l.* per annum; after 21 all are advanced 5 *l.* each annually, for eight years, and subsequently 8 *l.* per annum, till they arrive at the maximum amount of 250 *l.* to the ordinary class of clerks, and to 300 *l.* as principals of offices." Then this paper adverts to what I have already stated respecting the extra pay of clerks, of 1 *s.* 9 *d.* an hour; and in addition, it is stated, "Fees of office are now abolished, except in the Transfer and Dividend Offices, where they are taken for private transfers, or by days, or after the stipulated hour, and for paying the bankers' list of dividends; these fees vary in amount from about 7 *l.* to 31 *l.* per annum each in those offices. In other offices, where Christmas gifts were allowed to be taken, a compensation has been made to the clerks in lieu thereof, and henceforth Christmas gifts are not allowed to be received." Then it is stated that about 60 of the clerks receive certain allowances of 12 *l.* 12 *s.* each for attending on superintendence of the nightly duty once in 30 days. "All the clerks who now enter the Bank are obliged to subscribe to a clerk's widow's fund, at various rates, from 13 *s.* 4 *d.* per annum to 4 *l.* per annum. For the particulars and advantages to the widows derived therefrom," reference is made to a certain paper. The Directors have also a charitable fund for the benefit of the widows of the servants of the Bank, which is distributed at the discretion of the Committee of Treasury, on a certain scale which is here set out. The widows go up to 40 *l.* per annum. "The secretary and the cashiers each give security. The attendance of the clerks, with some few exceptions, is from nine till half-past three, or till the balance of the day is made in offices connected with the banking department." Then the pensions granted are upon the same scale as the Government scale, Act 4th & 5th Will. 4, c. 24, to those who entered the Government service since 4 August 1829. "All the residents within the Bank have their coals gratis," and the following is a very important point of the Bank's management which we have not in the public service. "At the

R. M. Bromley, Esq., C. B.

7 March 1856.

occasional elections of clerks, one-sixth of the number is reserved for sons of clerks, at the discretion of the Governor," which is an immense boon where men are shut up within four walls, as clerks in the Government offices are, and in fact are not able to mix themselves up with contractors and others, and have no means of making friends to put their families out in the world, and on that account often leave them in impoverished circumstances; and yet it requires great interest to get them a place under Government.

698. Mr. *Rich.*] What is the modern superannuation scale?—Eight-twelfths.

669. *Chairman.*] Is it your belief that on comparing the position of the clerks in railway offices, and public commercial establishments of all kinds in London, with the position of the clerks in the service of the Government, it will be found that the former are in a better position than the latter?—Most decidedly. I do not think you can arrive at a comparison without some kind of average. I will take three offices, if you will allow me, to mention the average. But in addition to that, it will be necessary to bear in mind the prizes that clerks in private houses have in comparison with the clerks in the public service. I will mention the Bank of England. Of 765 persons, the average salary is 244 *l.* a year. The average salary at their branches is 337 *l.* a year. At Manchester, the agent for superintending 70 clerks, gets 2,000 *l.* a year, with house, coals, and candles. At Birmingham, with only 13 clerks, he gets 1,700 *l.*, with house, coals, and candles. At Liverpool, 2,000 *l.* a year, with only 27 clerks, with house, coals, and candles; and many others I might mention in the same way.

670. Sir *H. Willoughby.*] Are they not obliged to find security?—The agents are, to the extent of 2,000 *l.*

671. Mr. *Henley.*] Is it not the fact, that the duty of those gentlemen, as the head officers of the branch banks, at Liverpool, Manchester, and so forth, is by no means confined to the office business of superintending the clerks; that they have to conduct the actual carrying on of the business of the bank with the public, involving all matters of business that banks have to deal with?—They are the representatives of their principals; that is the case with the Accountant-general of the Navy; I am the representative of the Admiralty.

672. But is there not this distinction between the two cases, that you have only to act within definite rules laid down, and have no discretion to exercise?—There is a great deal of discretion left to an officer in my position, controlling an expenditure of 20 million of public money annually.

673. Do you mean to say that the discretion you have to exercise is of the same kind as that of a banker, who has to decide whether he will discount a particular bill, or whether he will refuse accommodation to a particular merchant?—I could instance cases very analogous. It is true that an agent at a branch bank in the country may have to consider what paper he will accept or not. In the same way I have upwards of 20,000 bills in a year passing under my review—and they have to be accepted upon my signature—and great mistakes may be made if they are not very closely looked into. In addition to that I have to make out bills, under the sanction of the Board of Admiralty. I may make out a bill of 10,000 *l.* to a wrong person, and if I do not feel myself justified in making it out, I take the opinion of the Admiralty solicitor upon it; therefore, in a degree, I am in the same position as the agent of a bank who, if he has any doubt in accepting a bill, can make inquiries as to the solvency of the person presenting it, or take time to consult his principal.

674. Is not the first class of business you have mentioned, as being part of your duty, very similar to that performed by a cashier to a bank, who has to see that the signatures and formalities of a cheque are right?—That is not the whole.

675. That is the first class of business. Then the second class of your business is to see whether, under the true construction of various Acts of Parliament, various matters which are regulated in your office are performed so as to come within the four corners of the law, and if you are not satisfied, you go to the solicitor; but is not that very far from being analogous to the duty of a man who has to exercise personal knowledge and discretion as to the credit of parties to whom he can entrust the funds of the bank?—An equal, if not similar amount of discretion exists; and if I do wrong, I am liable to the same censure that the agent of the bank would be liable to, and to dismissal.

676. Sir *F. Baring.*] Are those appointments of which you speak, of the agents

agents of the Bank, usually selected from the clerks?—They are generally; I believe I may almost state invariably; they are the prizes of the Bank clerks. I may mention this circumstance in connexion with the Bank business which has lately come before me, that, owing to the great extension of the branches of Joint stock banks, gentlemen have been drafted off from the Bank of England, with the concurrence of the directors, as they are desirous that the true principles of banking should be generally disseminated in the country, and therefore they had no objection to their clerks leaving them for that purpose.

677. Mr. *Fitzgerald.*] Are the superior officers in the Bank of England included in your average?—They are; the same as the superior officers in the Government service.

678. Mr. *Rich.*] When you mention the superior officers of the Government, do you include the political officers?—No.

679. Then in the Bank average you include the governing officers, while in the Government offices you exclude the governing officers?—I exclude the political officers of the Government, and I do not include the Directors of the Bank of England.

680. But the Directors of the Bank of England have very inferior salaries; you take the head of the department at Liverpool, and the head of the department at Birmingham, and you include them in your average, but you exclude the heads of departments of the different Government offices?—I must state that I have fairly included the upper classes, as well as the lower classes, in both cases; those that appeared to me to be fairly analogous.

681. Can you state, as a parallel to the Bank, the salaries of the clerks in the Treasury?—I cannot state the salaries at the Treasury; I have endeavoured to confine my comparison to that which is in print before Parliament, that it should not be stated that I had attempted to make up a statement of my own. But in the case of the Ordnance Department, that is upon record; that cannot be disputed. With respect to the Treasury, the Treasury is an exceptional case; and I regret to state that the whole of this business is viewed from a Treasury light, and not from a Custom-house light; that is to say, it is viewed from the point of view of the high salaries of those persons who fill the Treasury and the Secretary of State's offices; but in all this consideration the Committee of 1828 have not descended to the poorer clerks of the Post Office, the Customs, and the Inland Revenue.

682. You have given us the average of the most important offices under the Government?—The fair way to make a comparison with the Treasury would be, not to take the entire mass of the clerks in the Bank of England, but to take one section of the office, say the secretary's office of the Bank of England and the secretary's office of the East India Company, and to compare it with the Treasury, and then, I think, I should be able to show that the Government remuneration to the superior officers at the Treasury, both in particular instances, as well as upon the average, is far below that of the East India Company and that of the Bank of England.

683. *Chairman.*] If the position of clerks in commercial establishments was so greatly superior to that of clerks in the Government offices, would not there be an irresistible disposition on the part of the clerks in the Government offices to transfer themselves to the commercial service; do you find that to be the case?—Yes; but not in the higher offices, the Treasury or the Admiralty; but it is a very common practice in the Post Office. I think the paper which I have in my hand will give you the cause. The average salary of the clerks in the Money-order Office at the Post Office, at the time when this comparison was made, was 95 *l.* 6 *s.* 9 *d.* for a body of 192 clerks. What prizes had those clerks? For 192 clerks there was one prize at 300 *l.* a year, and another at 500 *l.* a year; those were the only two prizes for the 192 clerks in the Money-order Office.

684. Without confining yourself to any particular branch or department, is it true generally that there is a disposition in the Civil Service of the Government to leave their situations, and to seek employment in commercial establishments?—There is an unsettled state or feeling in the Civil Service generally. Upon any occasion, which is decennial almost, of commercial excitement or speculation in the City or elsewhere, there is a great unsteadiness, if I may so speak, on the part of the gentlemen in the public service; they are always on the look-out for something better. It is true that the only tie of those

R. M. Bromley, Esq., C. B.

7 March 1856.

gentlemen to the service is the permanency of it. Then I would remark, with reference to some evidence that was given this morning, with respect to the extra clerks. The object of the extra clerks, in wishing to pay to the superannuation fund, was not for the purpose of securing their pension by so paying, but it was to give them a permanent footing in the public service to which their extra or temporary position does not entitle them.

685. Is not it the fact that the civil servants prize very highly the security which the public service affords them, and which they do not find in private service?—There is no doubt of that.

686. But still you are of opinion that there is a general disposition throughout the Civil Service of the Government to leave it and to seek employment in commercial houses?—Persons below a certain grade of salary; I will not say those above 400 *l.* a year; I say those who have 400 *l.* a year in the public service are generally men who have passed many years in it. But there are a numerous class, more than two-thirds of the public service, who are unsettled; the classes under 400 *l.* a year are unsettled; and they would be thankful and glad of anything that would give them 20 *l.* a year more than the public service.

687. Is not it common for the civil servants to represent their offices in the light of freeholds, and to complain grievously if, from any cause, they are removed from their office, either in consequence of a change of duties, or on account of any misconduct on their part, and to say that they are entitled to compensation and superannuation upon such removal?—There is no doubt that if you are about to deprive a gentleman of his means of livelihood, he will use every argument in order to secure it. But I will venture to assert that that argument has been more used by gentlemen in the higher positions of the public service, and by higher clerks in the public service, than by the lower clerks in the public service. Those gentlemen at this low rate of pay do not put forward those arguments, because they have no voice, and they would not be listened to. You only hear it from those about you at the Treasury. If you attempt to touch a Treasury appointment, or a Colonial appointment, in a high position, you hear it immediately.

688. You think that, generally speaking, the clerks in the inferior situations in the Government Departments are in an unsettled state, and desirous to change their position?—There is no doubt of it.

989. Mr. *Roebuck*.] Does not the same degree of security extend to the service of the East India Company and the Bank of England?—No doubt, and with greater contentment; because they feel that their sons are provided for; and it ensures, if I may so speak, a greater satisfaction in their service, and more contentment in it.

690. *Chairman*.] Do you think it desirable that the Government should provide for the sons of the civil servants?—I think it would be a very proper reward, because these gentlemen being shut up from week's end to week's end in the public employment, have not the means of making friends, as merchants' clerks have, to provide for their children.

691. Mr. *Roebuck*.] In what way would you think it desirable that the Government should provide for the sons of the civil servants?—By nominating them occasionally to the public service. I may state, in justice to the two last Lords of the Admiralty, Sir James Graham and Sir Charles Wood, whom I have served under, that it has been a very kind and considerate rule with them occasionally to select the sons of old clerks for nominations to public employment; it encourages the old clerk, and soothes his mind; when that is not done, he proceeds to his work, and during half of the day his mind is carried off by his family affairs and the distress surrounding him, and he is endeavouring to see how he can make both ends meet.

692. *Chairman*.] That which is done occasionally as an indulgence and a kindness may be justifiable, but it might be different if it were converted into a system; do you think it desirable that this should be a regular system?—It should be a regular system with respect to encouraging our best officers. I believe that those officers upon low salaries who have devoted themselves night and day to the public service ought to be considered; but there are exceptions, and I have no doubt that they are of the kind to which Sir Charles Trevelyan referred to in his evidence, namely, men who are not disposed to exert themselves to the utmost. I think, however, that they form the exception; the rule

is,

is, that men in the public service do exert themselves to the utmost, and far more, in my opinion, than men who are in private employment.

693. Sir *F. Baring.*] Are you quite sure that this rule, by which a certain number of appointments are given to the sons of deserving officers, does not exist at present in some of the departments; it used to exist in the Excise?—I think you are mistaken as to that rule; the rule is so to this extent, that the Chairman, and certain members of the Board of Excise had, before a certain date, a certain portion of the patronage appropriated to them, and the remaining portion of the patronage is taken by the political department of the Treasury; but I think it is not a rule, that the Chairman and the members of the Board of Excise shall give those appointments to the sons of old officers.

694. Is there not a rule that a certain number of the appointments in the Excise are dedicated to the sons of deserving officers?—I believe I am very well acquainted with the different departments, and I do not think that is the rule.

695. You know the public department of the Treasury, for instance; is it not, according to your memory of the names of persons in the employment of the Treasury, that a number of the sons of old servants have been appointed to clerkships in that department?—You are referring to the citadel of Government, and I can bring before the Committee things to show that persons connected with the Treasury are highly favoured.

696. Take the case of the dockyards; is not it well known that the sons of the dockyards' officers are employed in those establishments very often from generation to generation?—You must admit that that is not a defined rule with regard to appointments.

697. Practically, is not it repeatedly the case that the sons of deserving officers do get appointments somehow or other?—They do; but it must be remembered that the dockyards are in political boroughs, and you may presume that a large number of those appointments are made upon that principle.

698. Do you mean to say that those appointments which have been given to the sons of old officers were political appointments?—I believe that many of them have been; I will not say generally, because I believe that deserving old officers would get their sons appointed without any political bias whatever.

699. Do not you, from the practice, know that the sons of old officers have repeatedly been appointed, without reference to politics, to the dockyards?—It has very often been done, and it has been done from kindness, but not as a rule.

700. Practically, it is so?—Yes, I quite agree with you.

701. Sir *H. Willoughby.*] Would you have it a general rule that all appointments should come from that source?—Certainly not.

702. Mr. *Henley.*] You stated that there was an unsettled feeling in the minds of a certain class of the civil servants of the Crown, whose salaries were below a certain amount, and that they would prefer some other service; do you know, in point of fact, in what proportion they do leave the public service?—I could furnish to the Committee a Return of that kind, especially with regard to the Post-office.

703. I am not speaking of any one department; but taking the departments generally, is it the case that many of the civil servants do leave the service of the Crown, and enter some other service?—No; generally I think not, because they are very glad of a certainty; but there is this distinction, that a youth is put into the Civil Service by his parent, and after a number of years he says, "If I unsettle myself, what am I to do? Therefore, I prefer to go on with the moderate payment I am receiving, and the prospect of a pension hereafter; but if I can find anything else, I am quite prepared to leave the public service."

704. I understood you to say that you thought when it came up to a certain amount of service, the feeling did not then exist; but that in the case of those parties who had a less period of service the feeling did exist; I therefore wanted to know whether many did leave the service?—I believe it will be found by returns that a great number have resigned.

705. Does that great number apply to such parties as Post-office letter-carriers and persons of that description, or does it apply to the clerks generally in the establishments of the Crown?—To the clerks generally; to all those persons who contribute to the Superannuation Fund. The letter-carriers do

R M. Bromley, Esq., C. B.

7 March 1856.

not contribute to the Superannuation Fund, therefore my remark does not apply to them.

706. Mr. *Rich.*] With regard to the insufficiency of the salaries, I presume you have read the reports of various persons connected with many departments of the State as to competitive examinations, and the improvement of the state of the Civil Service generally?—I have.

707. They recommend generally public examination, either by competition or amongst selected members, do they not?—They do.

708. Do you find in any one of those reports an apprehension expressed that there would be a paucity of good candidates?—I presume you refer to going to the country at large. I do not find any such apprehension stated in those reports with regard to Members.

709. Not one of those persons who are acquainted with the public service, and who have been called upon to report their view of the best way of ameliorating that service, make any allusion to a deficiency of candidates?—None whatever; and I apprehend that no Minister can state that he has a deficiency of applications.

710. Nor do the persons who made those reports express any fear that the candidates would be of a deficient class?—On the contrary, I believe it was argued, that the candidates would be so excessive in number, that the examiners would not be able to get through their work.

711. That being so, what inference do you draw from the fact, that, on the one hand, these gentlemen who are conversant with the public service do not apprehend any deficiency of candidates, and that, on the other hand, the public is not likely to be lax in supplying an abundance of candidates?—There is a question of character mixed up in it.

712. In what respect?—When a youth is nominated to the public service by a Minister, there is a guarantee of his character; but if you are to put a notice into the "Times" newspaper, stating to the country at large that any school, or any tradesman in the country, or any porter in London may send a youth up for competitive examination, I imagine you will find that such a mass of young men will come before you applying for appointments, whether they are worth 50 *l.* or 60 *l.* or 200 *l.* a year, that you will scarcely be able to examine them, or eliminate the persons who ought really to be brought into the public service.

713. Many of those gentlemen who have made reports recommend a different process; but the point is this, that not one of those officers intimate, or make any allusion to, a deficiency of candidates, under any regulations for entrance into the public service?—I have the honour of being one of those gentlemen to whom you refer, and my opinion is upon record.

714. Have you stated that there would be a deficiency of candidates for the public service unless the salaries were raised?—Not in the slightest degree.

715. Sir *S. Northcote.*] Do you mean to say that there are not in several of those papers objections raised to the competitive principle, on the ground that the Civil Service did not offer sufficient attractions to draw the class of men whom it is wished to draw into competition?—A very general opinion is expressed in those papers that there would not be a sufficient inducement for gentlemen of a certain stamp of character, as well as education, to come forward; but with regard to the question of numbers, they state that there would be no deficiency in the number of applicants for appointments in the Civil Service.

716. Have you not read the papers of Sir James Stephen, for instance, and Mr. Worthington, and several others, in which that argument is very strongly insisted upon?—I beg to observe that the point insisted on is with reference to education, not with regard to numbers, upon which Mr. Romilly and others comment.

717. There can be no doubt that as far as applications for appointments are concerned, there will always be applications of some kind or other; but will there be applications from the class of persons whom it is thought desirable to bring into the public service?—That is the point at issue, unless you hold out sufficient prizes for them to succeed to.

718. Mr. *Rich.*] A Return has been laid before the Committee, dated the 12th of July 1833, with respect to the reduction of offices; are you acquainted with that Return?—Yes.

719. I find

719. I find by that Return, on going through the principal offices at the West End, and the Customs, and the Excise, that there was an increase of the salaries of 6,000, and a decrease of the salaries of 269 of the public servants, between 1821 and 1831?—In that very Return you will find that there was a diminution of salaries, between 1821 and 1829, of 700,974 *l.*

720. That is in the gross, including reductions of office?—Yes.

721. Casting aside reductions of offices, and taking merely the respective salaries of those clerks who were continued, I find, on going through that Return, that there is an increase upon 6,000, and a decrease upon 269?—Unless you take the general average you will be misled; and for this reason: new classes of business arise at the Treasury, such, for instance, as the County Court business. I am not prepared to state what particular new business did arise during that period; but I think it will be found that the addition to those particular establishments was met by certain new duties being thrown upon those public offices which required an increase of the establishments.

722. *Chairman.*] The first objection that the Civil Service make to the abatements is, that their salaries are not sufficiently high properly to bear a reduction of 2½ or 5 per cent.; what is the next objection that the civil servants make to the abatements?—They object to its being a class abatement; that is to say, it is the centre class that is really assessed; the higher classes are exempted, and also the lower.

723. They object to the exemption in the case of the political service and also the Judges?—Not so much with regard to the political service, because the salaries are but moderate; but with respect to the Judges, the Examiners in the Court of Chancery, and officers of that kind, we know that their work is not to be compared, in point of time, with that of the civil servant, who is taxed.

724. What benefit would the existing civil servants derive from the imposition of deductions upon judicial officers?—They would derive no advantage from an abatement from their salaries, nor do they wish to see it, unless it is to be declared a tax, and made general; but we do consider that if Parliament thinks fit to exempt these classes, we are not the class that should be specially selected for taxation.

725. The Civil Service objects to its being a partial tax, and they think that it ought to be made general upon all classes of the civil servants?—Yes.

726. Would that extension apply to persons receiving weekly wages?—There is no doubt that it ought to do so, if it is to be made a tax at all. But there are various reasons, one of which was given by the clerks in 1821, and in which we quite concur at the present time.

727. Will you state the substance of that reason?—Yes. If the Committee will allow me, I will read a short extract from a paper which I have with me, containing the arguments of the clerks against the tax in 1821: "The clerks are to be called upon to contribute towards a pension fund (from which they may never derive any benefit); their salaries are at the same time to be confined within narrower limits, and the pensions (which are in part to be paid out of the proposed fund) are also to be reduced; and for which latter purpose a new Act of Parliament is to be passed. If a still more reduced scale of pensions than that now in contemplation in the new Act were introduced, it is submitted that a superannuation fund would be rendered totally unnecessary." That reduced scale was established in 1834, and therefore we maintain that the object in view by the Committee, to reduce prospectively the charge for pensions, has been carried out. "The saving to Government greater and more certain, and its operation upon the present incomes of the clerks avoided. It is obvious that a clerk may have to pay towards this fund for a series of years a valuable annual sacrifice from his domestic comforts, and perhaps from the support and education of a family of children; and that sacrifice prove wholly unproductive of any future advantage either to himself or family; for should he die in the public service (and this happens to a considerable majority), the whole sum contributed to this fund would be absolutely lost to both. The same annual proportion of five per cent. out of his income appropriated to an insurance upon his life, or accumulated from year to year, must, on the contrary, produce a valuable acquisition to one or the other. Another serious objection to the proposed fund is, that it bears the name, and is probably hereafter to be regarded as a 'contribution,' and that it will be deemed, what a contribution should ever be in reality, for the certain benefit of the contributor."

R. M. Bromley, Esq., C. B.

7 March 1856.

728. You used the term "Superannuation Fund;" is it one of the complaints of the Civil Service that the deductions have not been formed into a fund?—Under that head, I hope the Committee will permit me to remove the impression which they have formed, that we have charged the present, or any former Government, with a breach of faith; we never put forward anything so strong. Our object has been not to use any language that should at all bring us into collision with our masters and superiors. I have looked through all the papers published under the direction of the committee of which I had the honour of being chairman, and I find that the strongest expression I used was this: "The omission to form the abatements from public salaries into a fund has consequently been at variance with the expressed intention and repeatedly declared views of the Legislature;" that is at page 10. Now I might state that Sir James Graham, in introducing that Bill, promised that there should be a fund.

729. When you say that Sir James Graham promised that there should be a fund, do you refer to something that he said in Parliament?—I refer to a debate on the 12th of May 1834. Upon introducing the Bill, Sir James Graham stated this: "It was recommended by the Finance Committee of 1828, and the clause under discussion follows out that recommendation, that a deduction should be made from the salaries of all men in public offices, in order to provide a fund, on the principle of insurance. They will pay the premiums themselves, and will receive the whole amount of the benefit." Now, I before stated that it is a tontine. We do not receive the whole amount of the benefit. On the 24th of June 1834, after the Bill had passed the House of Commons, Lord Grey, who, as Prime Minister, had charge of the Bill in the House of Lords, stated, "that, in order to avoid the heavy charge which had been produced by the practice of superannuation, there should be in future a superannuation fund established." Taking that and various other documents that I could bring forward, even subsequent to the passing of that measure, such as Treasury Minutes, speaking of it as a fund, the committee, of which I was chairman, made use of the expression which I have read, and which, I submit, does not go to the extent that it has been thought fit to charge that committee with.

730. The statement is, that "the omission to form the abatements from public salaries into a fund has been at variance with the expressed intention and repeatedly declared views of the Legislature." Where do you find the expressed intention of the Legislature that those abatements should be formed into a fund in the Act of 1834?—I infer that in referring me to the Act you refer me also to the Treasury Minute of August 1829, which the Act also quotes.

731. The Legislature is here spoken of?—The 27th clause of the Act of the 4th & 5th of Will. 4, c. 24, states, "And whereas the Commissioners of the Treasury did by a Minute, dated the 4th day of August 1829, record their intention to adopt certain regulations with a view to reduce prospectively the charge incurred in providing for superannuation allowances." The Treasury Minute referred to contains these words: "And from all other salaries and emoluments at the rate of 5 *l.* per cent. per annum, for the purpose of providing in such manner as my Lords may hereafter direct for superannuation on retirement of such persons as shall *hereafter* enter the Civil Service." Now, taking the absence in the Act itself of any specific direction of what was to be done with the money so deducted; taking the direction of that Treasury Minute that it was to be set off against the pensions of those persons who might hereafter enter the public service; and taking in connexion with that the statement of the Minister who had charge of the Bill in the House of Commons, and the Minister who had charge of the Bill in the House of Lords, we do consider, without asking you to go back to the regulations of 1822, that, founded upon those facts, we were justified in stating that it was "the expressed intention and repeatedly declared views of the Legislature."

732. When you say "the repeatedly declared views of the Legislature," to what do you refer?—If I am to answer as to the word "repeatedly," I must go back to the former Acts of Parliament.

733. The former Acts of Parliament were superseded by the Act of 1834, were they not?—I apprehend, if you wish to tie me down to the word "repeatedly,"

peatedly," you will also give me the benefit of previous legislation upon the subject.

734. One of the former Acts distinctly creates a superannuation fund, does it not?—It does.

735. And regulates the manner in which it is to be managed and applied?—Yes.

736. No such provisions occur in the Act of 1834; does not the absence of any such detailed provisions in the Act of 1834, whereas they occur in the Act of 1822, raise a strong presumption that no such intention was entertained in 1834 as was expressed in the Act of 1822?—No, I cannot view it in that light; because the Minutes of 1829 and 1832 must be blended together to be equivalent to the Minute of 1821, which directed the abatements upon the former occasion. The Minute of 1829 directed the abatements to be made, the Minute of 1832 directed the money to be invested in Exchequer Bills, and it was not till after Parliament had sanctioned the measure that the money was applied in diminution of the general expenditure. When the income tax was created, there was a special provision (I think it was by the 186th clause of the Income Tax Act of 1842), directing that those deductions were to be paid into the Bank of England, to an account to be opened in the name of the Receiver-General of Stamps and Taxes for transfer to the Exchequer. But there is an absence in this measure of any direction. Now if it had been a tax, it would have been so directed, I apprehend; therefore if it is not a tax, it must be a fund; and if it is a fund, the debits ought to be set off against the credits.

737. Would not any person, in looking at the Act of 1834, draw this inference, that the salary of a public servant who entered the service after 1829 was subject to a deduction of either two-and-a-half or five per cent., and that he was entitled, upon leaving the public service, to a superannuation pension, provided he satisfied certain conditions; is there anything in that Act to lead a person to suppose that he could be entitled to any other benefit under that Act than a pension upon those conditions?—Not upon those conditions. But the whole history of the matter is, that you have had no machinery at the Treasury to record this: you have been deficient in that machinery, and consequently the money has been dealt with in the manner in which it has been.

738. Even supposing the Treasury had kept the deductions as a separate fund, would any portion of the Civil Service have any legal claim upon that fund under the Act?—I believe there is a special clause in the Act that the Lords of the Treasury may dismiss a public servant at their pleasure; in that case I apprehend there would not be any claim.

739. In any other case would there be any claim?—The whole course of legislation upon this subject has been, I believe, to destroy that claim on the part of the civil servant for a pension, whether he has paid or not; and that is our great grievance, that you set off our 61,000 *l.* contribution against the sum of 800,000 *l.*, only 10,000 *l.* of that 800,000 *l.* belonging to our contribution of 61,000 *l.* In that way we consider that almost injustice has been done to us.

740. Mr. *Rich.*] Will you point out any clause in the Act entitling you to a pension?—I have admitted that the whole course of legislation has been adverse to our claim.

741. Is there any clause of a contrary sense?—It is the clause fixing the scale of pensions, if there is any clause.

742. *Chairman.*] Do not the words, "the omission to form the abatements from public salaries into a fund has been at variance with the expressed intention and repeatedly declared views of the Legislature," imply that the conduct of every Government since 1834 in administering the Superannuation Act has been illegal, and that there has been a systematic breach of faith with the public servants who have paid those deductions?—I cannot admit that. I consider that your statement in the House of 800,000 *l.* pensions against our 61,000 *l.* was a sufficient reason why we should have had a fund formed.

743. What is the reason of the statement that "the omission to form the abatements from public salaries into a fund has been at variance with the expressed intention and repeatedly declared views of the Legislature;" does not it mean that there has been a violation of the Act of Parliament?—No, there is no charge of that kind; but Sir James Graham and Lord Grey both told us that this fund should be formed for the benefit of those who should hereafter enter the service.

R. M. Bromley, Esq., C.B.

7 March 1856.

744. How are you to come at a knowledge of the expressed intention of the Legislature with respect to any particular Act except from an entire construction of the words of that Act?—There, again, if you tie me down to these words, you must allow me to refer to the Act of 1822, and the statement made in Parliament.

745. Is not the whole of this paper an argument founded upon the operation of the Act of 1834, the Act of 1822 being repealed, and having no longer any operation whatever?—I do not wish to refer to the Act of 1822; I wish to rest my case upon the Treasury Minute and the Act of 1834.

746. Is there anything except the operation of the existing law relating to superannuations?—There is not. I make no charge against any Government of breach of faith.

747. Is there any question about the abatements from public salaries, except those abatements which have been made since 1829?—They are the only ones referred to.

748. That being the case, what is the meaning of the statement that "the omission to form the abatements from public salaries into a fund has been at variance with the expressed intention and repeatedly declared views of the Legislature"?—The intention that we refer to there as the expressed intention of the Legislature was, that the abatements so made should be set off against the pensions of those civil servants who entered after 1829, for the purpose of reducing their pensions; and under those circumstances I maintain that even the Act itself, coupled with the Treasury Minute, directed you to set down those two sums one against the other, and you have not done so. The consequence is, that a false impression has gone before the country that our pensions are so excessive that the 61,000 *l.* is not sufficient to pay for them.

749. Is not the amount of the deductions stated annually in the Return of the Superannuations?—But in a very unjust manner. We consider that you set off the 61,000 *l.* against 800,000 *l.*, but the Act itself directs you to set it against the 10,000 *l.*

750. Are you arguing the question as a question of account, or as a question of substance. Do you mean that the Treasury should have retained these deductions, and constituted them into a fund, or that they should have annually applied them in aid of the services of the year, and kept the account in a different form from that in which it had been kept?—We maintain that the Treasury ought to have shown to Parliament that those sums were either more or less than were considered necessary to reduce prospectively the charge for pensions.

751. Mr. *Roebuck*.] Do not you think you have committed a technical error in employing the word, "Legislature." If you had employed the word, "Promoters of that Act," would not you have expressed what you intended to express, namely, that you were misled by what the promoters of the Act said in introducing it, and that you had interpreted the Act of Parliament by the words which they employed?—It is a misnomer, and upon the word "Legislature," perhaps, arguments have been founded against me. I quite concur with you; your view is the true view; we ought to have used those words. But I still maintain that that money ought to have been shown to Parliament, in order that they might see whether it was in excess or in diminution of the pensions granted under that Act.

752. Sir *F. Baring*.] If you speak of the promoters of the Act, and say, that the course pursued by the Treasury was inconsistent with the intentions of the promoters of the Act, I think you will recollect that the promoters of the Act were the persons who carried the Act into execution?—Certainly.

753. Mr. Spring Rice was at the Treasury, and Mr. Vernon Smith and myself were at the Treasury at that time; have you any reason to suppose that they did not carry into execution what were their intentions when the Bill was brought in?—There was a great difficulty in dealing with these abatements. My predecessor, Sir John Briggs, raised the question, and the different departments were directed to invest that money in Exchequer bills.

754. *Chairman*.] Was that before or after the Act of 1834?—Before; but that difficulty having been raised, and finding in that way they could not keep departmental accounts, the matter was allowed to remain over until Parliament passed the measure; then after that it was directed to be abated upon the face of the Estimates.

755. Sir *F. Baring*.] The order as to the mode in which this Estimate should be

be framed came from the Admiralty; was not Sir James Graham there at that time?—I think when the Bill passed he had left the Government; he went out upon the appropriation clause. Between his bringing forward that measure, which was in May, and the date of the Bill, which was August 1834, he had gone out of office.

756. Sir James Graham was out of office when the Bill was carried into operation?—When the Bill was carried into operation.

757. The Estimates were laid upon the table the next year, showing that it was not carried to a fund, but this contribution was shown as a deduction from the Estimates?—It was stated to be abatements upon account of Superannuation Fund. I am aware that you brought forward an Estimate, in the recent debate, in which the word "Fund" had been omitted; but I think I could show you, that in the majority of Estimates, the word "Fund" was inserted, with respect to abatements, on account of superannuations.

758. Am I not right in saying, that the sum voted by Parliament was so much less by these deductions?—It was so.

759. I am not asking whether you think it right, but was that the fact?—Yes.

760. Sir James Graham was in Parliament?—Yes.

761. Did he make any objection?—Not that I am aware of.

762. If anybody had made any objection, of course it would appear. Was any objection taken by any one member of the Legislature or promoter of the Bill?—The whole objection to the measure; the sting of the measure had been taken out of it. You were dealing with unborn children. At that time I had been only three or four years in the service, and the majority of persons with me.

763. Did Sir James Graham, Sir Robert Peel, Mr. Goulburn, or any other gentlemen who had been parties to and entered into the discussions, observe, "You are not carrying out the intentions of the Legislature"?—I do not believe they did; but they knew, at the same time, that they could not keep distinct the charge and discharge on account of the fund.

764. Was not the same course pursued year after year?—Yes; and there was the same ignorance of business at the Treasury with respect to accounts.

765. The Treasury, you say, were ignorant; I was there at the time?—I speak to common accountability, not to matters of finance; I mean the manner of recording monies.

766. Has anybody who was concerned in that Act ever told you or expressed his opinion in Parliament that the intentions of the framers of the Act were not carried out?—It is only during late years it has been noticed; but Sir Henry Parnell knew the deficiencies of the accounts of the Government better than any man, perhaps; he knew that there was no system at the Treasury that could record it as a debtor and creditor account, and therefore any notice of the omission of record remained in abeyance.

767. Mr. *Roebuck.*] Is not the natural way of explaining the intentions of parties bringing in a Bill, to take the words they use when they do bring it in?—That is my humble opinion.

768. Did not Sir James Graham make the statement which you read just now?—Yes.

769. In that statement is not the word "fund" used, and is it not stated that it is the intention to form a fund?—Certainly.

770. Sir *F. Baring.*] Was not that word "fund" used always in the finance accounts?—It has been used up to the present year.

771. Does not that show how incorrectly the word "fund" was used?—Quite so; I might mention that I regret very much that so great a point has been made of that observation with regard to the word "fund," but it is upon the ground that we have been placed in a very unfair position by having the 800,000*l.* set against our 61,000*l.*

772. Sir *H. Willoughby.*] You have admitted that this word "Legislature" is not strictly used?—Yes.

773. Do you take together the Treasury Minutes with the Act of Parliament?—I have done so.

774. In point of fact, in order that that paragraph should be correct, it should have said rather, "The expressed intention and repeatedly declared views in Treasury Minutes, as well as in the Legislature"?—Certainly.

775. Do not you found your argument for the necessity of having formed a

R. M. Bromley, Esq., C. B.

7 March 1856.

fund, and followed up the administration of the fund, upon what appears in Treasury Minutes rather than in the Acts of Parliament?—Only so far as those Treasury Minutes are referred to in the Act of Parliament itself.

776. *Chairman.*] Where do you find anything in the Treasury Minutes directing the formation of a fund?—I think the Committee have before them a certain series of Treasury Minutes in which the word "fund" has been used on two or three occasions.

777. Will you just refer to any passage in a Treasury Minute which directs the formation of a fund?—There is a Minute of the 3d of April 1835, and a Minute of the 10th of April 1835, which the Committee have not before them, relating to extra clerks, where the word "fund" is made use of; and there is the case of Mr. Edwin Crafer, who was an extra clerk. He had entered as an established clerk in the year 1832, and in the year 1835 it was directed that he should be paid back his abatements on account of the Superannuation Fund.

778. I understood you to say, in answer to an Honourable Member's question, that in this expression, about the declared views of the Legislature, you referred rather to the Treasury Minutes than to the words of the Act of Parliament; can you point out any words in a Treasury Minute which direct the creation of a superannuation fund?—There are no words directing the creation of a superannuation fund. The only words made use of in the Treasury Minutes, are the words "superannuation fund;" and it must either be a fund, or a tax; if it is a fund, it ought to be funded, and a debtor and creditor account kept, in the same way as a general merchant would do. He would show what his profits were upon sugar or tea; the Government should do the same.

779. Can you point out any passage to which you refer as supporting this statement?—I will at once admit that the word "fund" is not mentioned in the Act of Parliament of the 4th & 5th of William the Fourth, nor in the Treasury Minute of August 1829.

780. Is it mentioned in any other Minute in such a manner as to show that it was the intention of the Treasury to direct the creation of a fund in the strict sense of the word?—Only the Treasury Minute of 1832, which directs it to be vested in Exchequer bills.

781. Is not that a provisional direction, with a view of waiting the decision of Parliament upon the general question; is it not evident, from the events, that this was intended merely as a provisional measure?—It appears so.

782. Sir *S. Northcote.*] Does not the 27th section of the Act of the 4th & 5th of William the Fourth, direct that certain abatements shall be made from salaries, which are to be applied "in such manner and under such directions as shall from time to time be given in this respect by the Commissioners of the Treasury, or of the Admiralty, as the case may be"?—That is the direction.

783. It does not give any special direction as to the mode in which those abatements are to be disposed of?—No.

784. Does not the preamble of that clause refer to the fact that the Commissioners of the Treasury had, by the Minute of 1829, directed an annual abatement to be made, and that it was expedient to continue such abatement in those cases, and to extend it to others, as hereinafter provided?—It does.

785. Is it not reasonable, therefore, to conclude that whereas the section simply directed the abatement to be made in such manner as the Treasury might direct, and founded itself upon the Minute of 1829, the object of the section of the Act of Parliament was to carry into effect the Minute of 1829?—Certainly; that has been our view, coupling it with these words, "to reduce prospectively the charge for pensions."

786. Did not Lord Grey, who was then Prime Minister, describe the Minute of 1829 as one which was established for the purpose of founding a superannuation fund?—He did; he stated that there should in future be a superannuation fund established.

787. *Chairman.*] Is there anything in the Minute to show that it was intended to create a superannuation fund in the strict sense of the word?—Not in the mercantile sense of the word, because there was no machinery at the Treasury which could do it.

788. Sir *S. Northcote.*] Then in using the expressions which you used here, did you not mean to say popularly that the spirit of the Act of 1834 was, as the civil

civil servants considered it, to establish a Superannuation Fund?—Undoubtedly, the same as in 1822.

R. M. Bromley, Esq., C. B.

7 March 1856.

789. And you did not intend to found any legal claim upon it, but merely to express your opinion that that was the spirit of the Act?—Yes; that that sum should accumulate.

790. Mr. *Rich.*] Allow me to refer you to the 10th clause of the Act of 1822; if you will have the kindness to read it, you will find that special provisions are contained in that Act for the establishment of a Superannuation Fund, and for its payment into the Exchequer?—Yes, that is so.

791. You are aware that the Act of 1834 was introduced to amend the preceding Acts?—It was.

792. Is there any similar clause whatever for the preservation or conservation of the fund in the Act of 1834?—There is no direction of the kind.

793. Is it to be presumed that the Legislature having before its eyes the Act of 1822, establishing the Superannuation Fund, would, if it had desired to establish a Superannuation Fund in the strict sense of the word "Fund," have omitted that clause?—I must couple my observation with other points connected with the question of the fund.

794. As to the proceedings of the Legislature and Acts of Parliament, a special clause having been enacted in 1822 for the formation of a fund, if it was intended to establish a fund in that sense, is it likely that that clause would have been omitted?—I cannot tell what were the intentions of the Legislature. Acts of Parliament are drawn in a way that you know far better than I do, and whether they had reference to this clause of 1822 in drawing the Bill of 1834, I know not; I know this, that after the Report of the Committee of 1828 a Bill was drawn, and brought into the House by Mr. Goulburn, which contained this very word, "fund"; that a fund was to be provided. Under those circumstances, under all the opposition that was shown in Parliament by those who were then in the service, to the abatement, that clause was struck out, and you dealt with unborn children.

795. That clause being struck out in 1828, and not appearing in 1834, and having been contained in the Act of 1822, is not the legitimate conclusion of any rational man acquainted with Acts of Parliament that there was no superannuation fund created, in the strict sense of the word?—I must be permitted not to answer that; it is a question for legislators more than for myself.

Martis, 11° *die Martii*, 1856.

MEMBERS PRESENT.

Sir Francis Baring.	Sir Stafford Northcote.
Lord Stanley.	Sir Henry Willoughby.
Mr. Henley.	Mr. Fitzgerald.
Viscount Monck.	The Chancellor of the Exchequer.
Mr. Robert Palmer.	Mr. Osman Ricardo.
Mr Rich.	

THE RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER IN THE CHAIR.

Richard Madox Bromley, Esq., C. B., called in; and further Examined.

796. *Chairman.*] IS there any explanation which you would wish to give in reference to what was stated in your former evidence respecting the average amount of salaries?—I wish to state that in the Estimates for the year 1855-6, the last Estimates which are collected, there are about 7,620 officers and clerks and other persons employed in the Civil Service above the rank of tidewaiters, coast guardsmen, messengers, and inferior officers; the average salary of that number, from the highest to the lowest, is 202 *l.* a year. The average salary in the highest offices, those offices included in Class 2 of the annual Estimates, is 292 *l.*;

R. M. Bromley, Esq., C. B.

11 March 1856.

R. M. Bromley, Esq., C. B.

11 March 1856.

292 *l.*; in the War Departments, 281 *l.*; in the Ordnance Departments, 242 *l.*; in the Navy Departments, 227 *l.*; in the Inland Revenue, 205 *l.*; in the Post-office Departments, 159 *l.*; in the Customs Departments, 155 *l.* The average salary in the India House (including extra clerks), consisting of 159 persons, is 394 *l.*; in the Bank of England (including branches), consisting of 903 persons, 258 *l.*; in the North Western Railway (exclusive of secretaries, managers, superintendents and apprentices), consisting of 109 clerks, 135 *l.*; in the Money-order Office, Post Office, consisting of 192 clerks, 95 *l.* 6 *s.* 9 *d.*; in the Long Room of the Custom House, consisting of 185 clerks, 93 *l.* 7 *s.* 6 *d.* a year; and I might further add that the cost per cent. of collecting the revenue was for the Customs, in 1815, 11 *l.* 15 *s.* 8 *d.*; in 1829, 7 *l.* 2 *s.* 9 *d.*; for the Post Office, in 1815, 54½ per cent.; in 1829, 42⅝ per cent.

797. Do you believe that the reductions in the cost of collecting the revenue have been mainly effected by reducing the amount of the salaries?—Not mainly effected by reducing the amount of the salar es, but by reducing the number of officers also; but of course an increased amount of Customs revenue and of the Post Office revenue has been collected. The reduced cost of collecting the revenue has always been adverted to as an element of reduction in Parliament; and in the debate in 1850 it was strongly made use of by the then Chancellor of the Exchequer, in proof that some diminution of salaries had taken place within a given period.

798. Was the meaning of the statement, that the rate of salaries had been reduced, or that the total amount of salaries had been reduced?—Both. The total number of officers employed has been reduced; that is to say, the offices have been doubled up; two have done the work of three; and in other ways more labour has been thrown upon the officers, without a corresponding increase of remuneration.

799. Is not the assumption with regard to an officer of Customs, that he gives his whole time to the work?—That is the assumption. It is entirely as a question of sufficiency of salary that I bring this forward; and if the Committee will allow me, I will state the case of a Custom-house officer, who has represented himself as being upon a salary of 160 *l.* a year: he says he pays, out of an ostensible salary of 160 *l.* per annum, superannuation tax, 8 *l.*; income tax, 9*l.* 9*s.* 4 *d.*; Customs poundage, 13 *s.* 4 *d.*; which each officer of Customs is required to pay out of his salary, in addition, to his superannuation fund; he has to find security, which costs him 5 *l.* more; and the average annual loss, at a pay seat, incidental to the best of paymasters and tellers in such a peculiar office as his, is 10 *l.*; so that the real salary is 116 *l.* 10 *s.* 4 *d.*, instead of 160 *l.* a year, with no rise except upon the death or superannuation of his superiors; and he says, "Upon 116 *l.* 10 *s.* 4 *d.* a year, after 13 years' service, I have to support myself, wife, four children, and servant in genteel beggary."

800. Sir *S. Northcote.*] Does that include the deduction for the Customs Poundage Fund?—It does. He pays 25 *l.* a year house-rent; local taxes, 8*l.*; servant's wages, 6*l.*; average medical bill, 5*l.*; average clothes bill for six people, 10*l.*; average fuel bill, say 6*l.*; leaving 56*l.* 10*s.* 4*d.*, or about 21*s.* 9*d.* to support three adults and four children in food each week; there is nothing for education for children; nothing for recreation; nothing for extraordinary illness; nothing for lectures, books, and other means of intellectual improvement; nothing for pew-rent, or contributions to charities, &c.; he says, "Of course my friends (is not this genteel pauperism) assist me, or we could not exist; if I die while in harness, after 40 years' service, not one halfpenny of perhaps 400*l.* to 500*l.* deducted for superannuation tax (owing to probable increase of salary), would be given my poor widow; plenty of these robberies of widows and the fatherless come before me."

801. Sir *H. Willoughby.*] What number of years' service does he mention?—Thirteen years' service. I have another similar case of 250*l.* a year, I will read, which is of equal hardship; the officer says, "I, as an individual in the department of Customs, have long felt a desire to offer you my warmest thanks for the good service you have already rendered, and a sense of duty impels me no longer to defer it, assuring you that I feel most grateful for your abundant labours in behalf of a class of men whose burdens are grievous to be borne; as the pressure of taxation levied upon the civil servants of the Crown is becoming more severely felt from the fact of the pruning knife having recently been so unsparingly applied to the several departments, putting far into the distance all prospect

prospect of preferment, and that at a time when large numbers of the officers and clerks require it the most by reason of their families springing up into life and requiring a more liberal education, consequently involving increased expense, which their limited finances are quite unable to bear. Such is the case with hundreds of men in the service of which I am a member. I will state my own by way of illustration. I entered the service of this revenue in 1830. I now possess a salary of 250 *l.* per annum; the deductions from it are as follows: Taxed under 4 & 5 Will. 4, c. 24, 12 *l.* 10 *s.* per annum, about 5 per cent.; taxed under 56 Geo. 3, c. 73 (Local Act towards Customs Fund), 1 *l.* 1 *s.* per annum, or about 8 *s.* 7 *d.* per cent.; taxed under the Act 5 & 6 Vict. c. 35, Income Tax Act, 15 *l.* per annum, about 6 per cent. Then this question presents itself to the mind of every thoughtful man: after these heavy deductions are made, what benefit flows to my family in the event of my demise? The answer at once stared me in the face: none. With this before me, I took alarm, and at once imposed a further tax upon my already overtaxed income by resorting to life insurance, in order to secure my family from penury and want. I therefore insured my life for 1,000 *l.*, which costs me 24 *l.* per annum, or 9 *l.* 12 *s.* per cent. on my income, making in all deductions amounting to 52 *l.* 11 *s.* upon an income of 250 *l.* per annum, or more than one-fifth part; taxed beyond the trading community 5 *l.* 8 *s.* 7 *d.* per cent.; if life insurance be added, nearly 15 *l.* per cent. There are hundreds of instances in the service of this revenue where the operation of this impost is more severely felt than by the writer of this epistle. The fact is the inequity of the thing throughout is so great, that the public will not give credence to it until they are more and more impressed with its truth."

802. Sir *F. Baring.*] The fund for the Customs is for the widow, is not it?—It is a fund which every officer of the Customs is required to pay to. A certain proportion insure their lives in the Customs Benevolent Fund; but out of about 5,000 officers compelled by law to pay the contribution, about 700 only insure their lives.

803. Is there no widow's pension under that fund?—No, unless a man specially insures his life for the benefit of his widow.

804. Mr. *Fitzgerald.*] What benefit do those get who do not pay that?—None. The 700 have certain advantages, owing to the Government having given up the proceeds of the bill of entry in aid of that insurance fund, and therefore it is a very fine insurance for those gentlemen who can afford to insure in it.

805. What advantage do those who do not come within the privileged 700 derive from the payment?—None whatever.

806. There is no allowance in case of sickness?—No allowance in case of sickness. Upon reading the law and the bill of entry, I find that every officer upon entering the Customs is required to pay this poundage, but it remains in abeyance till he insures his life for the benefit of his family.

807. Is every clerk in the Customs privileged to insure his life in that fund if he likes?—I believe he is.

808. Mr. *Rich.*] It is a matter of option with an officer of the Customs whether he insures his life or not?—Yes; but it is compulsory as to the poundage, and optional as to making further payment to the insurance fund.

809. There are 700 who take advantage of that privilege?—There are 700 who take advantage of that privilege.

810. *Chairman.*] Is it considered a grievance in the Customs department, being subject to a deduction of 1 *d.* in the pound?—Yes.

811. Is there anything to prevent them from petitioning to be relieved from the payment?—I apprehend not.

812. The Government derives no benefit from it?—The Government derives no benefit from it whatever.

813. The assumption seems to be, that it is a system which exists for the benefit of the members of the department?—Certainly.

814. If they generally felt that it was not for their benefit, would not it be easy to relieve themselves from it?—We have had great difficulty in moving the service with respect to the abatement of the five per cent. We are a very scattered body, and it is looked upon with great disfavour if we attempt to do anything in the face of authority.

815. Are the Customs' officers scattered?—Very much so.

816. They all belong to the same department?—They are all under the same Board.

R. M. Bromley, Esq., C. B.

11 March 1856.

817. Sir *H. Willoughby.*] With reference to that case of which you have spoken, am I right in stating that the total deduction was 52 *l.* 11 *s.*?—Yes.

818. Did not you mention something in addition, some other deduction after that—life insurance?—No, that includes the life insurance.

819. Mr. *Rich.*] When you give that statement, of an officer of the Customs having served 13 years, receiving only 160 *l.*, do you place that as the average amount of salary to which an officer of the Customs rises usually after 13 years' service?—The officers in the Customs do not rise to 160 *l.* a year; that is somewhat an exceptional case.

820. He is above par?—He is above par.

821. In the same way an officer who has served 25 years, and has a salary of 250 *l.*, may be viewed as a favourable case?—Yes, both of them; the latter case especially. Since I last gave evidence, I have had the last weekly return of the Registrar-general placed in my hand, by which I find that the widow of a clerk died in the workhouse. I will now proceed to state the increase of charge upon the country for pensions, and the decrease of charge for salaries, if that would meet the views of the Committee.

822. Will you state whether that arises from decrease of salary or reduction of office?—From both—combined together. The Admiralty I may be allowed to take as an office where, I submit, the accounts have been kept in a very clear and defined manner for a series of years. I will show that in the year 1818 the charge for salaries and contingencies of the departments under the Admiralty amounted to 628,689 *l.*; in 1834 they amounted to 264,187 *l.*; and in 1854 they amounted to 294,300 *l.* In the year 1818 the Civil Pensions amounted to 99,661 *l.*; in 1834 they amounted to 220,342 *l.*; and in 1854 they amounted to 148,394 *l.* I wish to show to the Committee that the feeling which animated the Committee of 1828 to suggest a further reduction of salaries, and also to levy this charge of five per cent. superannuation tax, was really only an alarm; that I am quite sure, upon further consideration, this Committee will see was not justifiable to its full extent; for in the year 1833-4 there was a very considerable reduction in those salaries, and great credit was taken for it at the time in the House of Commons, when the salaries were reduced from 628,000 *l.* to 264,000 *l.*; that is the salaries and the offices together; and the civil pensions were increased to 220,000 *l.*; and when the Bill of 1834 was brought forward, a charge was brought against the service for a very considerable increase of pensions; but that increase of pensions, which in 1833-4 had increased to 220,000 *l.*, had actually fallen off in the year 1853-4 to 148,000 *l.*; so that actually every year we have had a decrease, and a very rapid decrease, of the pension list from the year 1833-4 to the present time. This is partly owing to the altered manner in which pensions have been considered and granted, and also from the new Act coming into operation. To make my statement general, I might show that the general superannuations and compensations since 1835 have increased about 60,000 *l.* only; but that was principally owing to the Act of 1810 coming into full play; the Act of 1810, which established a systematic scale of pensions, was really not telling to its fullest extent till about the present time, when one official generation had arrived at the maximum charge on the Pension List.

823. Mr. *Rich.*] You are aware, with regard to the Admiralty, that it was entirely recast in 1831 or 1832; that there were no less than seven Commissioners of the Navy, seven Commissioners of the Victualling Board, and divers other establishments consolidated, and that the reductions substantially mean reductions of places?—Undoubtedly, and for this reason: in that year, and before that year, there were, as Sir James Graham in reducing those Boards stated, 18 appointments of commissioners and secretaries, costing the country upwards of 20,000 *l.* a year, instead of which now five officers (of whom I am one) perform the whole of those duties in a state of war at a cost to the country of 6,500 *l.* only.

824. Substantially, the account you have given of a reduction of salaries is made up of reductions of places?—By reductions of places, owing to throwing additional duties upon a fewer number of officers, and not paying them higher, nor yet so high as the former officers were paid.

825. Do you consider there was no redundancy of persons prior to 1832?—I should wish my answer and the question before the Committee to be put in this way: There was no redundancy of officers according to the system upon which public business was then conducted. Of late years greater attention has been

been paid to the manner of conducting public business, a less number of forms are required to be gone through, or superior officers have been appointed more from their detailed knowledge of business and their qualifications for the office than was the custom in former days. For that reason many of the comptrollers of offices in former days did not know really how to set to work to lessen the labour of the offices; but since the altered system has taken place, practical officers are placed at the heads of offices, who see the useless forms, and by that means we have been able to reduce the number of our officers and clerks; but that was no fault of the clerks whatever; they did whatever duty was assigned to them, and whether there were three to do the work of two or not, it was not their fault, but the fault of those placed in authority over them.

826. Are the officers at present in the Navy Department inadequate to perform their duties as to numbers?—Not at the present moment.

827. They are not unfairly overworked?—Indeed, owing to the pressure of the war, they are overworked; and I beg to observe that there is a great distinction between the present year and the year 1852 or 1850, because those offices that are carrying on the war in fact are, as I may state, very differently worked to those offices where there is no pressure owing to the war. It is true that the heads of departments have supplied the deficiency by hiring clerks to carry on the war, but that very accumulation of men throws a great deal more work upon the practised officers. Therefore I maintain that those valuable officers who have been with you for 20 or 30 years in the service are overworked at the present time in the war departments.

828. They are overworked and underpaid?—That they are overworked and underpaid there can be no doubt, because the payment is suited to peace employment.

829. Sir *F. Baring.*] There is a return which has been put in by Sir Charles Trevelyan; it is stated to have been a consolidation of the papers sent in by different departments, prepared by Dr. Farr. Can you state whether the Admiralty return was prepared in your department?—I will explain that return, so far as I was connected with it, for the return is in no way connected with the Committee of Civil Servants. The calculations of the civil servants are in no way based upon that return. But in June 1855, I, as the Accountant-general of the Navy, received a letter from the Treasury, requiring certain information, but not stating the object for which that return was to be given; the heading of the return will show what was required. In that way the return was made out in the department of the Admiralty in which I am placed.

830. You know the figures of that return?—Yes; the Admiralty figures only.

831. With regard to the superior officers, I see it states,—dead, 19; superannuated, 18; and 92 appear to have resigned or left for other causes. Will you explain that?—If the return is put in as a basis for any matter to be considered by this Committee, it is not to be relied upon. The number of 92 officers, termed superior officers, or principal officers, includes a number of officers of the dockyards, such as storekeepers, store-receivers, master shipwrights, and people of that description, who have been actually removed from one dockyard to another. The superintendents have left; we, in common parlance, call them "principal officers" in the dockyards and Admiralty departments; they have actually left those particular yards.

832. Is it the same thing with regard to the clerks; I see that 171 have resigned?—They have been promoted.

833. Have they been removed from one dockyard to the other?—Yes. That return is not to be relied upon as any basis for this Committee.

834. We cannot rely upon it in any calculation as to the number that do not get the superannuation allowance?—No; it is altogether irrespective of the views which we put forward.

835. You speak of a calculation; is it your opinion that supposing the law remained unaltered, the premium paid for the insurance is too high?—Undoubtedly; and without troubling the Committee to go into the details (there are certain gentlemen who will appear before the Committee, Mr. Willis, and Dr. Farr, who will go into the details), I may state that the opinion of an actuary has been given, that even in an individual case an insurance office would give a

R. M. Bromley, Esq., C. B.

11 March 1856.

great deal more than the Government gives, without taking the mass of the civil servants.

836. Have you made calculations at all of your own upon the subject?—Yes.

837. Could you put in any paper containing the data upon which you make the calculation?—I think it would be more satisfactory to the Committee to have the data handed in by a gentleman who will be able to explain in detail himself. But I may state that a return was handed in (which is more in our favour than our own calculation), at the last meeting of the Committee, by Sir Charles Trevelyan, which shows that the average pension for the three years, 1852, 1853, and 1854, was 75 *l.*; and this, be it observed, includes the pensions of officers under the old scale. Now, our calculation is based upon an average pension of 77 *l.*, and founded further upon the number of officers who may be presumed to live after a given age, multiplied by the amount; it will be seen by that return that we have not overstated our case in the slightest degree, in assuming that 200,000 *l.* will be the future maximum charge on the fund.

838. Is there any paper which states the grounds upon which you come to that result, that the premium is too high; Sir Charles Trevelyan did not give the figures?—It is not only my opinion, but I have seen a paper that will satisfy the Committee when it appears before them, that we are perfectly safe in the data upon which we have founded our calculations.

839. There is a paper which you have gone over yourself, and of the correctness of which you are satisfied?—Yes.

840. With regard to the Bill, you have of course read the Bill, and your attention has been turned to the Bill now before the Committee?—It has.

841. Do you think from your knowledge of that body, of which you are at the head, collected properly or improperly, that the Bill would give satisfaction among the civil servants?—I do not believe that it would.

842. Do you think it would be considered a material benefit to them?—To a certain extent it would be considered a boon, giving an annual, instead of a septennial rise. But the great objection to this Bill is, that it does not go beyond 34 years' service, and two-thirds of the man's income; and moreover, that it does not deal with the question of the abatements, which is the great grievance of the Civil Service. For the reasons which I have already stated, and can still further state, the deduction from public salaries is a great grievance. This Bill does not deal with that question.

843. That is the main point; the abatement or no abatement?—That is the main feature of our objection to the Bill; I shall be quite prepared to go through, and suggest to the Committee other matters connected with the Bill, and also the objections that appear to me, individually, as well as, I believe, to the great body of the Civil Service, to exist to many parts of the Bill.

844. On a former day I asked you, being under the impression that certain appointments in the Excise were placed at the disposal of the Board for the sons of deserving officers, whether that was not the case, and you at that time said that you thought I was incorrect in that statement; have you made inquiry?—I rather confined my remarks to the dockyards.

845. But, with regard to the Excise, I stated to you that I thought that a certain number of appointments in the Excise were placed at the disposal of the Excise for the sons of deserving officers; you then, as I understood, stated that you thought I was wrong?—The ground of my answer was this, that a short time since, when the question of patronage was under consideration, I did make inquiry with respect to appointments to the Excise, and I then found that a certain number of appointments were given to the chairman and certain other members of the Board of Inland Revenue, and that they were given to them by way of patronage. But I was not informed at that time that it was limited to the sons of officers; and if I stated otherwise in evidence I regret it.

846. Perhaps you are not aware that the Treasury place 10 per cent. of the appointments in the surveying branch of the Excise at the disposal of the Board for the sons of deserving officers?—I was not aware of it; I was aware that there was a certain amount of patronage placed at their disposal.

847. Sir *H. Willoughby.*] You referred to a certain paper which you proposed to put in; I wish to ask you whether you can state the leading principle on which the calculations in that paper are founded?—I presume the question refers to the future charge upon the country for pensions under the new scale

or the reduced scale of the Superannuation Act. In a few words, I can only state that the principle is this: we have taken the average pension founded upon the old scale, and we have, according to certain life tables, made a calculation as to the number of persons who will live beyond a given time; and we have multiplied that number of persons by the total amount of average pension, and in that way have arrived at our result.

848. What life tables?—The Northampton Life Tables and the Registrar-general's.

849. Mr. *Henley*.] Were those calculations or results arrived at upon the supposition of there being a fund?—The 200,000 *l*. charge upon the country has been set forth as a total charge upon the country, irrespective of any fund or contribution; but we say that the future charge upon the country for pensions, under the reduced scale, will be about 200,000 *l*. a year.

850. *Chairman*.] As compared with what amount at present?—As compared with about 500,000 *l*. at present.

851. Mr. *Henley*.] I understand you to say that you think that the probable prospective amount of charge upon the country is less than it ought to be, considering the existing amount of deductions from the civil servants; or, in other words, that the amount of charge upon the civil servants is larger than ought to be made to secure such a prospective charge upon the country?—Certainly; that is if the contributions of five per cent. were continued, an insurance office would give a better pension than the country gives; and that the whole charge would be borne out of the proceeds of that fund without costing the country one shilling.

852. That is to say, of course, the insurance office would receive the contributions from time to time, put them as capital at interest, and out of the proceeds of that fund, the interest and the contributions from time to time, pay the pensions as they arose?—Yes; and even at a better rate than the Government pension.

853. You would assume the contributions or deductions, from time to time, to be funded for that purpose?—Undoubtedly.

854. Sir *H. Willoughby*.] At what rate of interest?—Three per cent. The Bank, for their insurance fund, give four per cent. interest. The actuary informs us that 3½ per cent. is the common rate of interest.

855. *Chairman*.] Will Dr. Farr be able to explain in detail to the Committee the grounds upon which you and he are of opinion that the present annual charge of about 540,000 *l*. or 550,000 *l*. a year for superannuation allowances, in addition to the charge of above 200,000 *l*. a year compensation allowances, will, under the working of the proposed Act, be reduced to 200,000 *l*.?—He and Mr. Willis will.

856. Sir *H. Willoughby*.] Have the compensation allowances any necessary connexion with the superannuation allowances?—We consider not. The return which I have read to the Committee will show the very great saving to the country by abolishing offices, and giving persons reduced salaries in the shape of increased pensions in lieu. The salaries would be a permanent charge upon the country if allowed to continue, but the pensions are a charge which in the course of a few years will melt away.

857. *Chairman*.] Would not a large number of persons receiving compensation allowances have been in the receipt of superannuation allowances if their offices had not been abolished?—Yes, in the course of time, when their period of service would allow them to retire; but then their offices would be filled up, and there would be an increased permanent charge upon the country.

858. Is it not the fact that a number of persons who now appear in the column of "Compensation Allowances," would, if their offices had not been abolished, have appeared in the column of "Superannuation Allowances"?—Yes, in the course of a few years; but it has always been considered that the compensations should not be considered at all as a part of the superannuation: and, in fact, when this question of the superannuation deduction was under consideration, both in 1822 and in 1828, it was then stated in the House that it was not intended that the compensation should be paid out of these abatements.

859. Mr. *Rich*.] In your statement with regard to the calculation of the comparative salaries and advantages of the Bank and of Government offices, I think you said that the managers of the branches of the Bank of England at Birmingham,

R. M. Bromley, Esq., C. B.

11 March 1856.

Birmingham, Liverpool, and the large towns in the provinces, were selected from amongst the clerks of the Bank; are you prepared to abide by that statement?—I received a letter yesterday, stating that the superior offices are looked forward to, and given to the clerks in the Bank.

860. You are prepared to abide by that statement?—Yes.

861. You stated that they were paid for extra work?—Yes.

862. You are prepared to abide by that statement?—I have read a statement of one of the Directors of the Bank that 1 *s.* 9 *d.* an hour was the extra amount paid.

863. Do the payments to the widows' fund and the provident fund come out of the clerks' salaries, or are they found by the Bank?—The superannuations are given free by the Bank. Every clerk, upon entry, is required to insure his life for a certain sum, for the benefit of his widow and children, or representatives at his death. That fund accumulates, and the Bank, as I stated just now, allow four per cent. interest upon that accumulation. In addition thereto, I believe (but here I speak not from complete information) that there are certain sums or driblets given by the Bank in aid of the fund. But the clerks of the Bank of England pay themselves to the compulsory insurance fund for the benefit of their families. There is also another fund, called the Provident or Charitable Fund of the Directors, independently of any contributions from the servants of the Bank, out of which the Directors are able to give certain pensions or donations to the widows of deserving officers.

864. The payments to the provident fund are not made out of the salaries?—No, only to the insurance fund. The other is a benevolent fund, out of which the Directors themselves give a kind of boon to deserving persons.

865. And the clerks contribute nothing towards the second fund?—No.

866. Mr. *Fitzgerald.*] When you say that the terms on which an insurance office would give a pension are more favourable than those which the Government adopt when they give a superannuation pension, do you take into consideration, that the superannuation pension is given with reference to the highest salary which the public servant has, while the deductions are made through the whole period of his service, and consequently when he is receiving a very low salary?—The actuarial opinion has been given upon the calculation of the rise from the lowest to the highest.

867. That is to say, that it is calculated with reference to the exact sum paid by the public servant?—Quite so.

868. Viscount *Monck.*] It is calculated upon an aggregate of the payments of the whole service, is not it; one man paying the abatements, which he pays in respect to his salary, would not receive a larger annuity from an insurance office than the Government would give him, would he?—Yes; an actuary has given his opinion that in an individual case, irrespective of the mass of the civil servants, a better pension would be given to that man by an insurance office than the Government give, after a certain series of years; therefore taking it upon the body of the civil servants, a still better pension or deferred annuity would be given.

869. Mr. *Palmer.*] I gather from your statement that you consider it would be more satisfactory to the civil servants of the Government that they should pay a contribution in the same manner as I understand you say it is done in the Bank of England and other great offices, in order to secure a compensation to them upon their retirement, than that any specific sum should be deducted from their salaries by the Government who employ them?—The whole body of civil servants consider they ought to have their pensions granted to them by the State when worn out without having to pay for them.

870. Would the civil servants prefer that they should contribute of themselves what they thought fit from their salaries, to secure an annuity, rather than that they should be subject to any particular reduction out of their salaries?—Certainly not. They consider that they ought not to have anything abated from their salaries for that purpose, and it will be very distasteful to the service if the result of this Committee should be that they are to continue to pay one shilling.

871. You say that the clerks in the Bank of England are required to pay something?—No. The Directors of the Bank of England give the pensions to their servants freely, without requiring them to pay a shilling; but the Directors of the Bank of England do require all their servants to insure their lives,

lives, upon their entry into their service, for the benefit of their widows and families only.

872. Sir *S. Northcote.*] The abatements that are deducted at present can in no case go to the benefit of the widows and families of officers in the Civil Service?—No. In the Bill of 1822 Mr. Hume himself proposed a clause, directing that, in the event of the death of any officer in the public employ during his active service, the amount he had contributed should be returned to his family.

873. Mr. *Palmer.*] Supposing the Government should think proper to alter the present system, and not to demand any abatement of salary, with a view of making a superannuation fund, and supposing it was found afterwards that there were many civil servants who had not taken the precaution to insure their lives, do not you think those parties so placed ought to abandon all claim upon the Government for any kind of pension?—I do not think so. I think the civil servants still must have a claim upon the country. In the Third Report of the Committee of 1828, in which the direction to abate the amount was embodied, there were several other directions contained, and I wish to show to the Committee that the recommendations of that Report, upon which legislation was founded, were not of that character to justify, if I may so speak, that abatement; and, moreover, the various other suggestions contained in that Report have from time to time been altered, and it has been found necessary, one after the other, to destroy, as it were, the character of that Report, and the data upon which legislation was founded. If the Committee will allow me, I will state one case only. It was directed that no artisan or labourer in the dockyards, or any other person of that description, should be allowed a superannuation. First of all, the Committee itself had no evidence; it had but two witnesses before it, Sir George Cockburn and Sir Henry Hardinge; therefore we maintain that there was no one to give evidence on behalf of the Civil Service; but there was one recommendation that pensions should not be granted to artificers in the dockyards, and it was discontinued. By an Order in Council, dated 1833, it was directed not to have any pensions given to them at all; that went on for six years, when there was an Order in Council of 1839, stating that, for given reasons, it was absolutely necessary to give them pensions; that our yards were becoming choked up with inefficient men; and the Order in Council of 1833 was rescinded, and all those artificers were allowed pensions at the public expense without paying 1 *s.* from the date of the first (1833) Order in Council. But if the Committee will allow me, I will read a very brief extract from an old Order in Council, dated 1764, granting pensions to artificers of the dockyards: "Having upon a late visitation of your Majesty's several dockyards, observed that many aged, infirm and disabled shipwrights and caulkers were borne therein, who cannot be discharged without the greatest inhumanity, and a manifest discouragement to your Majesty's service, but who are, nevertheless, a great burden to the said dockyards, and occupy the places of able workmen, to the great retardment of the works carrying on, and as we conceive it will tend in many respects both to the honour of your Majesty's Crown and to the advantage of the public if an establishment of superannuation were made in favour of shipwrights and caulkers, we do therefore humbly propose that your Majesty will please, by your Order in Council, to direct an establishment of superannuation in their favour accordingly." In 1806 the whole question of establishments connected with the Navy was revised by a Committee, of which Lord Barham was the head, the Board of Naval Revision, which went solemnly and carefully into the question of superannuations for this class of persons; and they decided that a pension should be granted by the State. It was referred to a Committee of the Privy Council in 1807, and the Committee came to the same conclusion, in which the Lords of the Admiralty also concurred; yet, nevertheless, the Committee of 1828 do recommend in their Report that no artificers should be granted a pension by the State. These are the words: "In some departments the Committee have found that a practice exists of granting such allowances to artificers, tradesmen of various kinds, and labourers in the establishments under the Navy and the Ordnance. These persons are employed in the exercise of their several trades and professions, at a daily pay, and are at liberty to seek more lucrative engagements whenever they please. They are therefore upon a footing wholly distinct from that of the public servant who devotes himself upon a permanent engagement to the service of the State;"

R. M. Bromley, Esq., C. B.

11 March 1856.

and they proceed to recommend that no pension shall be granted by the State to that class of persons. In 1833 that direction was carried out, but it was so impolitic, that in 1839 the Queen in Council directed that it should be restored. That is one case in which the Report of 1828 broke down. Another case I may mention with regard to messengers and others; they recommended that messengers should not have pensions; all those pensions have been restored. They further recommended that naval officers should not receive their half-pay when holding civil appointments; that barrier has been removed; therefore almost the only recommendation of that Committee remaining in force is the abatement for the superannuation fund now complained of, but which at the time dealt with the unborn children who were coming into the public service.

874. *Chairman.*] That recommendation was not an original idea of the Committee of 1828, was it?—No; it was founded upon a recommendation made in 1821 and 1822.

875. Was not it founded upon the Act of Parliament of 1822?—It was following up the recommendation of the Act of Parliament; and the Committee expressed their regret that the country had lost 500,000 *l.*; but they expressed no satisfaction that that 500,000 *l.* had not been deducted from the clerks' salaries.

876. What do you mean by the recommendation of an Act of Parliament?—I meant the recommendation of the Treasury Minute of 1821, upon which the Act of Parliament was founded.

877. Was not it a positive enactment of the Act of Parliament of 1822, that there should be deductions from salaries?—Yes, certainly.

878. Did not the Finance Committee of 1828 recommend a return to the policy of the Act of Parliament of 1822, which had been established by Parliament?—Yes, it did; but the most extraordinary circumstance was this, that Mr. Canning, who was then Prime Minister, who appointed that Committee of 1828, stated that he went down 22 times to the House of Commons to oppose the imposition of that tax in 1822. The then Chancellor of the Exchequer, Mr. Robinson, confirmed that statement, and Sir Robert Peel also.

879. Did not the Government of the day oppose the repeal of the Act of Parliament of 1822 in the year 1824, and the return of the deductions to the Civil Service?—They did not in earnest oppose it. "Mr. Canning said," in 1824, "that he still retained in office the opinion he had formerly stated out of office, the measure was both unwise and unjust. The Chancellor of the Exchequer was not surprised that his right honourable friend had not changed his opinion." That was Mr. Robinson. "Mr. Secretary Peel bore testimony to the great integrity and ability of those who were placed in the situation of the Commissioners;" and the consequence was that the tax fell to the ground; the Act was repealed.

880. Mr. *Palmer.*] There were a great many recommendations of that Finance Committee of 1828 that were not carried into effect by the Government?—A great many of those that were at the time carried out, I have been able to show have since been thrown aside.

881. Mr. *Rich.*] You mentioned Sir Robert Peel as having been hostile to the imposition of that tax; are you aware that Sir Robert Peel was a member of the Duke of Wellington's Government, which, in 1829, imposed it?—Yes; but there was no warmth of feeling shown on his part to that imposition. It was merely stated, as Sir James Graham himself stated, that it was recommended by the Report of the Committee.

882. The deductions were imposed by the Duke of Wellington's and Sir Robert Peel's Government in 1829?—In 1828, Mr. Goulburn, who was Chancellor of the Exchequer, introduced his first Bill.

883. I am referring to the year 1829; was not Sir Robert Peel a member of the Duke of Wellington's Government which imposed the deductions?—I believe Sir Robert Peel was then a member of that Government; but the Bill itself was rejected by the House of Commons for the reasons I have stated.

884. I am asking whether the deductions of 1829 were not imposed by the Duke of Wellington and Sir Robert Peel?—The imposition was on the 4th of August 1829; but Parliament did not know of those deductions being made till after the minute was laid upon the table of the House in the year 1834.

885. Was not Sir Robert Peel a member of the Government of the Duke of Wellington

Wellington in 1829, which, by the Treasury Minute, imposed the deductions upon salaries?—Sir Robert Peel was not Chancellor of the Exchequer, in whose province that would be, I presume.

886. The Duke of Wellington was First Lord of the Treasury at the time?—I have no doubt he was if you state so.

887. *Chairman.*] I think you stated in your evidence on the last day, that in your opinion the Governments, since 1834, have not carried into effect what you believed to be the intention of the Legislature in passing the Act of 1834?—I did so.

888. Will you explain to the Committee distinctly what you think the successive Governments since 1834 ought to have done in order to carry that intention faithfully into effect?—The Government, in my opinion, ought to have separated the pensions granted under the old scale of pensions from those pensions granted under the new scale. That has not been done. If that had been done, you would have had before you, upon the Treasury Returns, a statement that the charge upon the country under that new scale, which was imposed by the Act 4 & 5 Will. 4, did not exceed, say 10,000 *l.* a year, and you would, at the same time, have had before you a statement that a charge had been levied upon the growing salaries of the civil servants who had entered the service since the 4th of August 1829, amounting to 61,000 *l.* a year.

889. Would the Government have done anything else?—In that way a statement would have been laid before the House of Commons. It would have been open then for any Member of Parliament to have called upon the Government to explain what had been done with the difference in the amount which was levied for the purpose of reducing the charge of growing pensions; and in that way it would have been elicited that a fund ought to have been established, and a fund, in my humble opinion, would have been established, if that representation had been before the Treasury.

890. Is the error of administration, which in your view has been committed, limited to this, that the Government did not present the account of pensions under the new scale and the old scale in separate sums; is that the whole extent of the error which you conceive to have been committed?—By no means.

891. What else is there then?—We consider that that surplus ought to have been funded and taken care of, in order to prove to the country and ourselves that the five per cent. abatement was an excessive abatement.

892. What difference would that have shown?—The difference between 10,000 *l.* and 61,000 *l.*; instead of that you have taken that 51,000 *l.* and used it as common income tax would be used; and but for this present movement it would have remained in abeyance, and it would never have been seen whether we were paying in excess or not.

893. Supposing the Government had funded the excess of deductions beyond the annual payments of pensions to that class subject to deductions, to what purpose ought they to have applied that growing fund?—The Government might assign it to paying off the National Debt, by investing it in the names of the National Debt Commissioners in the Three per cent. Annuities, or in any other way. But nevertheless that money ought to be the property of the contributors; the Government ought to be enabled to show what sum it had got, even at accumulating interest, in order to reduce the charge for pensions.

894. If that sum had been the property of the contributors, would the Government have been justified in applying it to the redemption of the National Debt?—They would have been responsible; and there would have been this in our favour, that it would have been recognised as our property, and would have stood us in aid at some future day, especially if any excessive charge by way of mal-administration should arise, when that cold fit of economy may again come on which actuated the Committee of the House of Commons, in 1828, to levy that excessive charge upon us. In that way we feel we have not had justice.

895. Is there anything in the Act of 1834, or the Treasury Minute of 1829, which shows that the deductions were considered by the Government or the Legislature as the property of the civil service?—The Act of Parliament is founded upon the Report of the Committee which I have just read, and that Report of the Committee strongly recommends that a fund should be created by deductions from salaries. The Bill would never have been drawn

R. M. Bromley, Esq., C. B.

11 March 1856.

but for the recommendation of that Committee. That Committee recommends the creation of a fund; and, as I stated on Friday, Sir James Graham also promised that a fund should be provided. And I may mention also, that those explicit assurances having been given that the abatements to be made under the provision of the Act of 1834, would be formed into a fund; and as the new Act was regarded as a renewal of the Act of 1822, it was not considered necessary to insist with literal exactness upon the mode in which the abatements were to be funded, the sum having been previously settled by the Act of 1822.

896. Do you believe it is possible for a Government in construing an Act of Parliament, to look at the expressions contained in it in any other light than the legal construction, such as lawyers would put upon it?—I apprehend the Government, in dealing with their servants, would view it as a question of equity, as well as law.

897. Do you believe that if the Government at any time since 1834, had consulted the Attorney and Solicitor-general upon the construction of the Act of 1834, they would have obtained from them an opinion that the deductions made from salaries were in any sense of the word the property of the civil service?—I infer they would, because they would take the exact words, "to reduce prospectively the charge incurred in providing for superannuation allowances."

898. If the Government had adopted the course which you say it ought to have adopted, of funding the excess of the deductions over the pensions to the class coming under the new scale of pensions, do you think the Government could have divided that excess, or the produce of the fund, among any portion of the civil service without a vote of Parliament?—I apprehend they could. You have received 61,000 *l.*, and you have no necessity to go to Parliament if you have only 10,000 *l.* to pay.

899. Then your view is that the civil service have been in fact robbed of that which is their legal property?—I would use no expression of the kind. I believe that a fund was not formed from inadvertence to a certain extent, and from the fact of overlooking the necessity of dividing the two classes of pensions, one granted upon the old scale, and the other upon the new. If that had been divided early, step by step, in the progress of the Pension List, it would have stood out so prominently to the eye of every Chancellor of the Exchequer that our whole case would have been considered before this.

900. Was not it competent to any Member, or Peer of Parliament, since the year 1834, to move for a return of pensions in the form you have suggested?—It was competent; and a return was moved for by Mr. Macartney in 1853, but not until the civil servants began to make their voice heard. In that return there is sufficient evidence to prove the necessity of their case. Take the Inland Revenue alone: from the year 1829 to 1852, 149,969 *l.* had been received, but the charge for superannuation for that department alone was 5,998 *l.*

901. If it is to be viewed as a question of property, might not any member of the civil service have taken the opinion of counsel upon his legal rights, and brought an action against the Lords of the Treasury to recover the amount due to him, according to your view?—If you had found a civil servant bold enough to take a step of that kind, I have no doubt he could have obtained an opinion against the Government. I believe certain officers connected with Ireland and elsewhere have obtained a legal opinion against Government, whether they should contribute to the Superannuation Fund or not, and it has been declared in their favour.

902. Viscount *Monck*.] That is under a special Act of Parliament?—I do not believe that there is a gentleman in the civil service in this country who would take the initiative in that way, and so far set himself at issue with the Government.

903. *Chairman*.] Do you believe that if the whole or any large number of persons in the civil service believed that their lawful property was wrongfully withheld from them year after year by the Government, they never would venture to take the opinion of counsel upon the subject; are there no persons who would have been inclined to bring the matter, even in a friendly way, under the consideration of Government, if that legal view could be supported?—It has been brought under the notice of several Chancellors of the Exche-

quer

quer in a friendly way, and we did consider that by the step we were taking quietly the whole matter would have been gone into.

904. Was any case ever laid before counsel founded upon the view you state of a legal right and property in the deductions?—I do not believe it has ever been brought to an issue in the way you now bring it at the present moment.

905. Why has not it been brought to an issue if it rests upon such very solid grounds?—There must be a time for a beginning; we began this movement in 1846, and we have worked it up till now to bring it before the right tribunal, this Committee, to which we appeal as to a court of equity.

906. Have the association of which you are the chairman ever taken the opinion of counsel upon the legal question which you have now raised?—No; for this reason, that it never entered into the consideration of that committee.

907. Have you not stated, that in your opinion the civil servants have an actual right and property in the deductions?—I have stated that they enter the public service with the positive knowledge that that deduction must be made from their salaries; but it is only a question now of the appropriation of that deduction; whether you think fit to invest it in consols or pay it as old store monies into the Exchequer, or partly as income tax, or revenue derived from sugar, or anything else, the thing is now being brought to an issue.

908. Is it your statement, that there is no legal right, but that it is merely an equitable claim?—We throw ourselves upon the generosity of the House of Commons; we do consider (that is our feeling, whether we are correct is another matter), that it ought to have been funded and invested in some way to our advantage.

909. Lord *Stanley*.] You think you have an equitable claim, but you do not put forward a legal claim?—Undoubtedly.

910. Mr. *Rich*.] You are Accountant-general of the Navy?—Yes.

911. In any account submitted to you, in which you had occasion to refer to an Act of Parliament, if you found in that account mention of a fund, and on referring to the Act of Parliament you found no provisions whatever for the appropriation of that fund, should you deal with it as a fund?—If there was no direction to the contrary I should certainly not deal with it as a tax.

912. You have spoken with regard to equity; you have referred to a letter which was written by the orders of the Treasury on the 4th of August 1829; are you aware of the words of that letter?—Yes, I have it before me.

913. Do you find that there is a specific warning to be given by the heads of all the departments to the officers who enter into the service, that they are to be subject to the deductions therein made, and that they are liable to such regulations with regard to superannuation as my Lords may hereafter deem right?—I have admitted that we enter the public service with that understanding, although that direction, I believe, in 99 cases out of 100, was never communicated to individuals when they entered the service, and they knew not of it until they received their first quarter's salary, when they found a deduction made from it.

914. Where is the equity of the case then if they are warned of it, and if the Act of Parliament provides no fund?—The equity of our claim is, that there should have been a statement showing that we were paying a sum of money to reduce the heavy charge for pensions.

915. Can you point out in the Treasury Minute or in the Act of Parliament any words which constitute, in a proper sense of the word, a fund out of which those persons who enter the public service could establish a claim, either legal or equitable?—In equity a fund ought to have been formed; but I admit that the Act of Parliament did not direct a fund to be formed.

916. Did the Treasury Minute?—Taking the antecedents, I believe the Treasury did direct it.

917. Sir *S. Northcote*.] Will you be good enough to look at the 30th section of the Act of Parliament of 1834, which provides that the Act shall not be considered to give to any person an absolute right to any superannuation at all?—It does so provide.

918. Under that section it would have been legal for the Treasury to have refused to give superannuation to anybody?—Certainly. I stated on Friday that the whole course of legislation of late years has been to deprive the civil servants of that right.

919. Under that section you consider that it would have been strictly legal in

R. M. Bromley, Esq., C. B.

21 March 1856.

in the Treasury to refuse to give superannuation to any number of persons as they retired?—Yes.

920. But you do not think, looking at the Act, that such an arrangement would have been equitable, or in the spirit of the Act?—Certainly not.

921. In the same way, I presume, you consider that there would be no legal claim to the deductions made from salaries; but looking at the question equitably, you think there would have been a claim?—Certainly.

922. You consider that the spirit of the Act was, that the Government and Parliament thought that a deduction of five per cent. and two-and-a-half per cent. was about equivalent to the scale of pensions that were to be given?—That was their impression at the time.

923. Without considering very strictly whether it was to be funded or not, they thought they were giving to the civil servants with one hand about as much as they took from them with the other?—That I believe was their impression.

924. And you consider from the calculations made since, that it appears they took from them more than they gave to them?—Certainly.

925. And you also consider that if the accounts had been kept in the manner which you have pointed out as a proper manner, that would have disclosed itself much sooner than it has disclosed itself?—Undoubtedly, to the Government.

926. That is one of the main grounds upon which you complain of the mode in which the accounts have been kept?—Certainly, but with no object of charging the Government with any breach of faith.

927. Mr. *Henley.*] This system commenced in 1829; it was sanctioned by the Act of Parliament in 1834; and I think you have stated that the first movement took place in 1846?—Yes, I did.

928. Has any representation, direct or indirect, of any sort or kind, been made to any of the Governments in the interval between 1829 and 1846 upon the subject?—I think not, and for this reason: we were all so young in the service then, most of us having only entered a year or two, or three or four, that the assessment was submitted to with scarcely any knowledge of the Act of Parliament. Therefore, I do not believe there were any persons in the service then of sufficient standing or weight to justify, as it were, that movement and representation to the Government of a matter which was merely in embryo.

929. Fifteen years elapsed from 1829 to 1846. These payments commenced in 1829, and were sanctioned by an Act of Parliament in 1834; and the present movement commenced in 1846, therefore it was 16 or 17 years, and as far as you are aware, no opinion was expressed upon the subject?—No; and for this reason, that the body of the servants were not taxed. In the year 1829, very few entered the service who were liable to it. In the year 1830, a few more entered, and so on, till they began to tell up in the various branches and offices; and after 16 years, in 1846, gentlemen began to feel the oppressive character of this tax, and met together with the view of considering it; and not until that period was the matter taken up. In 1829, there were no persons in the service affected by the Act. Although the Act passed in that year, the whole pith of the recommendation of the Third Report of the Committee of 1828 was cut out. It recommended that every person in office then, should be assessed; but the pressure upon the Government at that time was so great, that they could not resist it, and they were actually obliged to legislate for unborn children; and there was no one in the House of Commons to stand up and take part in a subject then void of substance. It is only now that we find gentlemen in the House of Commons ready to go into the matter.

930. In 1846 you say some persons had had their eyes opened to the state of the case, and the movement then commenced; was any representation made within your knowledge in 1846 to the then Government, upon the subject of the equity of funding the contributions?—The whole question, in the year 1848, two years afterwards, was laid before Lord John Russell, who was then First Minister of the Crown. A deputation from the committee that I represented waited u on his Lordship, and represented the great hardship, and the accruing hardships of this abatement; and I am not prepared to say, without refreshing my mind, whether in that long memorial we did make a point of funding the contributions with Lord John Russell; but nevertheless, the whole question was so fully submitted to his Lordship, and the Government of the day, that from

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that moment the Government and every succeeding Chancellor of the Exchequer have known of our proceedings; and I have felt it my duty to represent to every Chancellor of the Exchequer, and to every financial Secretary of the Treasury since that time, the steps taken by the committee over which I had the honour to preside.

931. In 1846 or 1848, when this movement first took a formal shape, was it or not alleged as an equitable right of the civil servants, that the contributions which they had made should have been funded upon their behalf?—I am not aware whether anything has been published upon that subject; but I have myself individually represented this over and over again to high functionaries at the Treasury. I represented the feeling entertained, that great injustice was done by not setting the one charge against the other; so much so, that in the following year, 1853, the Return to which I have referred was moved for in Parliament, to prove what we then stated in order to support our view.

932. Setting the one charge against the other, does not at all go to the fact of whether or not the civil servants, in the commencement of the movement, raised an equitable claim upon the Government that their contributions should be funded for their own benefit?—On the occasion of a deputation to the Secretary of the Treasury, of which Dr. Farr formed one, we did represent that; and we laid before him a table showing, if he had funded the amount, what it would then amount to.

933. You have a perfect recollection of bringing this to the notice of the Secretary of the Treasury with Dr. Farr; can you recollect whether it was in 1846, or 1848, or subsequently?—I think it was in the year 1852.

934. Am I to gather one way or the other from you, that this matter about the equity of funding the contributions was or was not made in 1848, when this movement first took a definite shape, in the memorial to Lord John Russell?—We prayed his Lordship to have it formed into a general provident fund.

935. Did you go any further, and make any complaint that that had not been done up to that period?—No, I do not see that we did. There was a great deal of personal conversation at that time with him, and I have no doubt it was represented.

936. You have no doubt that a memorial of that sort would be well considered?—It was very carefully considered.

937. Mr. *Palmer*.] Would it remove the objections of the civil servants, if such a fund were established, from which they could draw their superannuations?—No, it would not. The civil service do not see why they are to be made a distinct class, any more than diplomatic officers, artificers in the dockyards, the army, the navy, or any other class. The civil servants of the Crown are the only class of all public servants who are required to pay for their own retiring allowances; none of the others are required; therefore it will be most distasteful to the civil service if this practice is continued.

938. Even though the whole of the contributions were actually funded and disposed of for the benefit of the civil servants?—Yes; I believe that a great objection has been taken to this word "fund." There is a fear that the House of Commons may be asked to vote a large sum of money. Now, the public servants have not that in contemplation; but we do feel that in order to provide against this hot and cold fit, which every now and then seizes upon the public at large, that in this very Bill before the Committee, some recognition of the sum of 800,000 *l.* that we have lodged with the Government should be embodied as a recognition that we have, to a certain extent, purchased that superannuation which you are about to give us; and if some acknowledgment of that kind were embodied in this Bill, that in consideration of that 800,000 *l.* a scale of pensions shall be awarded to you worn out civil servants (a better scale than you have embodied in the schedule of this Act), that would meet with the full concurrence of the civil servants, and at the same time remove those grave objections taken to the word "fund."

939. Mr. *Henley*.] Was that amount of 800,000 *l.* the sum of the contributions, or the contributions funded and interest?—The actual contributions after paying out of it the annual charge upon the country.

940. Without reference to any funding?—Yes; we have actually paid you 800,000 *l.*

R. M. Bromley, Esq., C. B.

11 March 1856.

800,000 *l.* net after taking away the annual charge for pensions to persons who have paid.

941. Sir *H. Willoughby.*] I understood you to say that you wished that the annual amount of the payments of the two classes of civil servants who received superannuation before 1829 and after that time should be distinguished?—Certainly.

942. Have you any return, or seen any return, or can you produce any return, which would place before the Committee the amount of salaries of that class of civil servants who have paid deductions since 1829; the annual amount of salaries, the annual amount of deductions, and the annual amount of superannuations?—I cannot compare the annual amount of salaries, but I can give the annual amount of pensions at 10,148 *l.*, and the annual contributions at 62,796 *l.*

943. Has such a return been produced for the information of the Committee?—Certainly; it was made up to 1851, and moved for by Mr. Macartney ast year.

944. Mr. *Rich.*] When you have spoken of this sum of 800,000 *l.* having been contributed, and the smallness of the amount of pensions hitherto paid, do you not conceive that in estimating the balance you ought to have calculated what are the liabilities upon the State of all the civil servants who have entered since 1829, and their claims for pensions?—I have considered that, and have placed it upon record; we show what will be the assets, and what will be the annual charge upon the country.

945. You speak of satisfying the public servants by paying over the balance between 800,000 *l.* and the money paid for pensions. I ask you whether in that case the country would not throw over the fund which is to meet the liabilities arising from the retirement of all the civil servants who have entered the service between 1829 and the present day?—No. I believe that if the country saw by the Act of Parliament that we had contributed the sum of 800,000 *l.* for a certain object, that would so far satisfy the country that if they thought fit to go into the question of the interest upon that 800,000 *l.*, they would infer that the Government had derived sufficient benefit from that to meet our pensions. Although the Committee of 1828 state that this is to reduce the pensions, I do not believe that the promoters of that measure ever contemplated or intended that the abatement should pay the total amount of pensions.

946. *Chairman.*] I observe that the petition to the House of Commons of the civil servants, in 1852, to which your name is attached, prays, "That Your Honourable House will be pleased, for the foregoing reasons, to take into consideration the 27th section of Act 4 & 5 Will. 4, c. 24, and to sanction the assessments therein directed being applied to the purpose of forming a 'Civil Service Provident Fund,' for the relief of their widows, orphans, and other relatives, upon the principle of life assurance, without detriment to their own superannuation allowances, when worn out, and no longer able to perform their public official duties." Is that a plan to which you are at present favourable?—I am individually favourable to that, because in dealing with this question, I have not only looked to the interest of the civil servants, but also to the interest of the public service; and I suggested originally that if an insurance fund, or a provident fund, as it was then termed, were established, by the conversion of the assessment then levied for superannuation purposes, for the benefit of those who may live hereafter, it would work out an immense advantage for the public interest by securing contentment amongst a large body of officers. But it was a matter for the Government and the House of Commons to consider whether it was not a proper appendage to the stated salary and pension of a civil servant.

947. Do you understand that the right to superannuation allowances, under the Act of 1834, to the civil servants themselves, would continue, as at present, independently of the pensions to widows, orphans, and other relatives, to be derived from the provident or insurance fund?—Quite so; that the 5 per cent. abated by the 27th clause of the Act of 1834, should not be continued for the purpose of pensioning your officers, but that you should give the pensions freely, and that the abatement which we have become accustomed to should be continued in aid of an insurance fund, upon the principle of insurance; that every person

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in the service, whether single or married, should have the advantage of willing away the amount of his insurance, for the benefit of his family, or whom he pleased.

948. Under that system, the civil servant would be entitled to a double advantage; in the first instance he would be entitled to a superannuation pension for himself, upon retirement from the service, to last during his life, and after his death, his widow or children, or other relations, would be entitled to another allowance from the provident fund?—Yes; but irrespective of the Government altogether as regards the latter.

949. He would be, according to your plan, entitled to that double benefit?—Yes; he should have his pension free, and the other should be for the benefit of his widow or friends, being paid for out of his own income.

950. Would you propose that the deduction from salaries should be continued at the present rates?—Not in that case. I am speaking now individually; a large body of the civil servants are opposed to me, but I believe the adoption of this plan would work good for themselves and for the service at large.

951. Do you mean that the deductions, in order to create a provident fund, should be made at the rates fixed by the Act of Parliament of 1834?—No. I would propose that you should insert a clause in this Bill acknowledging the 800,000*l.* you have already received. I would propose also that the 5 per cent. should be got rid of, and then you should insert a clause saying that two-and-a-half per cent. should be established as a compulsory abatement from the public salaries, to form an insurance fund for the benefit of the families of deceased civil servants.

952. Is there anything in the papers circulated by your association, which shows that it was intended to reduce the rate of assessment for the provident fund?—No; our prayer to Parliament was that the whole should be converted; we presented two petitions to Parliament, one Mr. Fitzroy presented in 1852, and another Lord Stanley presented a few weeks since to the same effect.

953. Does not the paper signed by you, dated the 8th of January last, speak of the conversion of the superannuation abatements into an insurance fund, without any mention of a reduction of rates?—Quite so.

954. Up to a recent date the view of your society seems to have been that the abatements, at the existing rates, should be converted into an insurance fund?—Yes; up to the 8th of January 1856, when the committee was dissolved.

955. What reason have you for wishing to make an alteration in that recommendation?—Partly from the fact that the salaries for the common wants of a majority of the officers are not sufficient to provide them with the ordinary requirements of life, therefore I would give the two-and-a-half per cent. in aid of their domestic comforts, and the remaining two-and-a-half per cent. I would appropriate in aid of an insurance fund, that is, to lay by a given sum in case of their death for their widows and orphans.

956. The plan your society proposed up to January last was, that the abatements should be continued in order to constitute a provident fund, was not it?—It was.

957. You stated in strong terms in your last day's evidence, that the salaries of the civil service are too low to bear the burden of the abatements at the present rate; how comes it that it did not occur to you and your society before January last, that the salaries would not bear the burden of the abatement of 5 per cent. in order to create a provident fund?—Because we really did not until lately know that we had so good a case, or that there was such necessity for relief. Till late years, the whole question had not been gone into in the detailed manner in which we have subsequently been able to go into it. Owing to the presentation to Parliament of the annual estimates for the Revenue Departments, we have been able to arrive at that data. All that was withheld from Parliament before.

958. Has the goodness of your case anything to do with the pressure of the deduction upon the salaries of the civil servants? Did you not state, that the deductions were so large as to leave a person an insufficient sum for his maintenance?—Yes; but by creating an insurance fund out of the present abatements, a civil servant would have a better income, as he could apply the money he ought to appropriate for insurance to his domestic comforts.

959. Would it be of any importance whether that sum was applied to the

R. M. Bromley, Esq., C. B.

11 March 1856.

uses of Government, or was funded to the uses of a provident fund, with respect to the pressure upon the income of the individual who paid it?—Yes, in this way; men now go to their work harassed with cares for the future state of their families; they are not able to attend to their business in the way they ought to attend to it. There are numerous cases where individuals upon their death-bed have been in an unhappy state of mind, knowing that their families are left in the most abject distress, that there is nothing even to support them; and their friends have been obliged to go round to the public offices to raise sums of money to bury them. There was a case in the Admiralty, of a man with a good salary, who had ten children, who was obliged to give up an insurance he had effected upon his life; sickness came on, and positively that individual died without a shilling in the house, and his family were obliged to come to his fellow clerks for money to bury him.

960. Do not cases of unexpected destitution occur in all professions and in all ranks of life; do not they occur, for instance, at the bar, and also among the medical profession, and in those professions where the pay in certain cases is very high?—Yes, there is no doubt of that; but this is not an exceptional case. I can assure the Committee it is a very common case for persons to be leaving their families in that state of destitution. I am not propounding any new theory, for we find that the French government, the Times newspaper, the Bank of England, and even merchants, are seeing the prudence and necessity of requiring their servants upon entering their service to insure their lives, therefore, I say, it is a sound and politic thing to submit this consideration to the Committee.

961. Returning to your plan, according to your views how would the deductions, whatever they might amount to, be managed?—Certainly not by the Government; there is an Act of Parliament, namely, the 56th of George the 3d, chapter 73, intituled "An Act for establishing and regulating a fund for the widows, children and relatives of officers or persons belonging to the department of Customs in England." I would proceed upon the same principle as that Act.

962. Would you require that the deductions should be made compulsory by law, and that the management of the fund created should be voluntary?—No; the abatement should be compulsory, in the same way as this Act requires every officer of Customs to contribute a compulsory amount; and certain officers of the Customs are authorised to elect a committee for the formation and regulation of the fund. Upon the same principle a clause might be embodied in this Bill, giving the civil servants themselves a power under the authority of the Treasury to elect a certain body of directors to conduct that fund, the insurance money being paid into the National Debt Office, or some place where it shall be secure, but conducted and controlled by the body of civil servants themselves, under the authority of Government.

963. In what way do you think the authority of the Government ought to be exercised?—Merely as to the settlement of bye-laws and regulations for conducting it; and having once established those bye-laws and regulations, it should be left to the civil servants themselves to conduct their own affairs, the Government taking care that the money is properly secured.

964. Would you propose that the scale of pensions, which should be granted freely, should remain at the rate fixed by the Act of 1834, or that it should be altered?—It requires to be altered, and if the Committee will allow me, I will give my reasons.

965. In what way would you alter the scale?—I would submit that in the second clause, instead of stopping at 34 years, it should go on to 39 years. At present the Schedule of the Bill directs, after 34 years' service and upwards, $\frac{40}{60}$ths to be paid. Now the objection to that scale is this, that it is very much in favour of the officers who may enter our service approaching 30 years of age; but as the majority of the clerks enter from 17 to 25 (which is the limit fixed by the Civil Service Commissioners), it is quite evident that a person entering at the age of 17 would have to serve six or eight years without any prospect of increased pension; whereas an officer who entered at 30 years of age would be able to retire and get the same advantage without that long service.

966. Would the scale of pensions which you contemplate under your proposed plan, be the scale of 1834, or a scale more favourable to the civil service?

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—A scale more favourable to the civil service. I think it should be extended up to 40 years of service. I would draw my line after 39 to 40 years of service. That would entitle persons to $\frac{40}{60}$ths. The sixth clause of the Bill, I would respectfully submit, is a most dangerous clause, and one which will give rise to more jobbing (if I may so speak) of the pension list than any other, because it repeals the 17th clause of the Bill, which is, in my opinion, a very important clause; it is the clause under which Sir Alexander Spearman retired from the public service; that clause is proposed to be repealed. If there is one clause in the Act of 1834 that persons who have devoted themselves to the public service pride themselves upon more than any other, it is that 17th clause; and in lieu of that clause, the sixth clause of the present Bill is, that you are to give certain individuals an increased pension, and place that pension at the foot of the superannuation estimate; I think that very objectionable.

R. M. Bromley, Esq., C. B.

11 March 1856.

967. What is your objection to that course?—My objection is, that that good service pension will not be valued, as in the case of Sir Alexander Spearman, upon whose retirement their Lordships stated that "they feel it due to the services of Mr. Spearman that his should be dealt with as a special case, and should be particularly noticed. They award to Mr. Spearman a retired allowance of 1,350 *l.*, not with the view of marking, by a small increase of income, their sense of his most meritorious exertions, but in order to bring under the attention of the House of Commons, and of other public servants, the high official character and services of Mr. Spearman, and the mode in which those services have been appreciated and rewarded." That is one individual, and I could mention cases of persons who have looked upon those expressions with great joy; I can only state that if you are to mix up cases like that of Sir Alexander Spearman with the mass of men who may by interest get their pensions increased by a few pounds under that clause, you will destroy a great deal of that feeling, and will not be able to bring out your distinguished men at the close of official life. I was speaking only this morning with a Cabinet Minister upon the subject, who stated his opinion to be, that that clause is a material clause, and was considered a most material one in passing the Act of 1834.

968. Mr. *Rich.*] You approve of its being submitted to Parliament, only you would have it submitted in a distinct form?—Yes; I feel that if it were tacked to the estimate in the way proposed, there would be an opportunity of using that clause in a way which I am quite sure the framers of the Bill do not contemplate. The 6th clause states, "It shall be lawful for the Commissioners of the Treasury to grant to any person a superannuation allowance of greater or less amount than the amount fixed by this Act." Now the word "less" is the great objection to the clause on the part of the civil service, because we are quite aware that the Treasury have the power to dismiss or to make a reduction of the pension of a civil servant for misconduct; but I can state that any abatement made under the Minute of 1831 is more objected to by the civil service than even the reduced scale of the Act; they know not what they are to have, and they feel that a diffident man, who may be a valuable public servant, may have 20 *l.* abated from his pension; whereas in the case of a man who is more sturdy, or who has some friend who can approach, I will not say a Lord of the Treasury, or the Secretary to the Treasury, or any person in particular, but who, by means of private notes and personal representations, is able to induce the Treasury to believe that a certain individual has served the public better than other men, no such abatement is made. That is a dangerous principle, and I will give an instance of it; a most valuable public servant, who was my predecessor at the Audit Office, retired at 72 years of age with a very long service; he had a very considerable amount, I believe 66 *l.*, abated from his pension. He represented that to the Treasury, and had the matter reconsidered, and they gave him 34 *l.* back. He indignantly refused it, and has received his reduced pension to the present day. Two years afterwards a Commissioner of that Board retired at 58 years of age, with 26 years' service, without a medical certificate, and he got his full pension of 700 *l.* according to the Act. There are many cases that I could mention in which 2 *l.* and 1 *l.* are abated from officers' pensions; and in the case of a man going off upon a pension of 40 *l.* a year, that abatement of 1 *l.* or 2 *l.* is a serious diminution of his means of livelihood, and in that way that power of abatement is objected to. There is a general clause in the Bill, that the Treasury shall have the power of dismissing a man; but why exercise

R. M. Bromley, Esq., C. B.

March 1856.

it in that way? This Treasury power of reduction is felt as a great grievance, and the whole service is unsettled about it, because they know that the clause embodying the Minute of 1831 was struck out by Parliament in the Act of 1834.

969. Viscount *Monck.*] Has not the abatement from the pension which you speak of arisen from the necessity, in consequence of a septennial increment, in order to act fairly towards persons who serve within that seven-yearly increment, of dividing it into an annual increase?—No doubt it is done with that good intention; no doubt it is done with every kind wish and disposition to treat the officers fairly, but I can give you cases where, after exactly the same service, a man is entitled to so much, and there has been an abatement of one or two pounds made, in which there is no representation to the Treasury unfavourable to his service. I have cases of that kind from all parts of the service.

970. *Chairman.*] The Committee understand you to refer in your evidence to the case of the superannuation of Mr. Mallet; is that the fact?—It is.

971. Can you state the circumstances of his superannuation?—Mr. Mallet was 72 years of age upon his retirement. The date of his retirement was the 2d of June 1848; he filled the office of secretary to the Audit Board; he had served the public for 48 years; he had a salary of 1,000 *l.* a year, and according to the Superannuation Act he would have been entitled to 916 *l.* 13 *s.* 4 *d.* pension.

972. Was that under the old Superannuation Act?—Yes; the pension originally granted to him was 850 *l.* a year. He wrote and complained of an abatement having been made from his pension, he having received from the Commissioners of Audit a most valuable testimonial as to his services. The Treasury, upon re-consideration, granted him 884 *l.* instead of 916 *l.* 13 *s.* 4 *d.* He declined to receive it, and he has since received a pension of 850 *l.* instead of 916 *l.*, to which he conceived himself entitled under the Act.

973. You were also understood to refer to the superannuation pension of Mr. Luttrell; can you state the facts of that case?—Mr. Luttrell was a Commissioner of the Audit Board; he was under 60 years of age; he had 26 years' service; and he was given 700 *l.* a year pension.

974. Viscount *Monck.*] When was that?—It was about two years afterwards, in the year 1849 or 1850, I think; his original salary was 1,200 *l.*, and 26 years' service would, according to the scale of seven-twelfths, give him 700 *l.* He was granted the full amount of 700 *l.* a year. In Mr. Mallet's case he had served 48 years, and he was 72 years of age; that at the scale of 11-12ths would give him 916 *l.* Notwithstanding he had served three years over the period of 45 years, a sum equal to 66 *l.* 13 *s.* 4 *d.* was abated; one of these gentlemen was 72, and the other was 58. I mention these cases really to show to the Committee the uncertainty, as it were, and the unpleasant feeling created throughout the service, especially upon the retirement of a valuable old officer nearly dropping into his grave, having a portion of his pension taken from him, and having it thereby placed upon record that his long services had not been to the fullest extent satisfactory to the Government.

975. Mr. *Rich.*] You say that Mr. Mallet had served 48 years; are you aware of a Treasury Minute of the year 1831, directing that a deduction of one-fifth should be made, and that except under some very strong circumstances, the greater part of that one-fifth should be retained. The Minute says, "In the exercise of the discretion entrusted to them by Parliament, my Lords will consider themselves warranted, in ordinary cases, to grant an allowance equal to about four-fifths of the scale authorised by the Act; but my Lords will deem it their duty to award a lower rate of allowance in cases where it shall appear to them that the services of the parties have not been such as to entitle them to that amount, or where the circumstancess shall lead my Lords to consider that a less sum will be proper. And my Lords will also fix the allowance either at the highest amount, or at a rate between four-fifths and the whole of the amount authorised by the Act, according to the merits of each case, wherever they may appear to entitle the party to more than the ordinary rate"?—I am aware of that generally; but I am also aware that that rule was objected to by Parliament in 1834, and the clause struck out of the Bill.

976. Under those circumstances, supposing Mr. Mallet's service to have been ordinarily good, his maximum pension would have amounted to 916 *l.*; and there

there would have been a deduction of 183 *l.* to make from it?—I cannot agree with that view of the Treasury Minute.

977. Under the direction of that Treasury Minute 183 *l.* would have been deducted from his salary?—No; I consider that the Treasury Minute notifies to the public service that the Treasury will exercise their judgment in making an abatement.

978. The Treasury Minute authorises in the first instance the deduction of one-fifth?—They are warranted "in ordinary cases"; those are the words.

979. The words are, "My Lords will consider themselves warranted." Now one-fifth of 916 *l.* is 183 *l.*?—If a fifth is to be abated from his pension it would amount to that.

980. He would then receive a considerably less sum than that which was granted him?—Of course he would receive less than the 850 *l.* which was granted to him if one-fifth was abated.

981. Are you aware of a Treasury Order of the year 1847, pointing out the expediency of considering the time of service that might have elapsed between the entering one class of pension, and reaching the next class, in regard to awarding superannuations?—I am not aware of that from any public document. I have understood that there is a regulation of that kind at the Treasury, but I cannot speak to it with certainty.

982. That being the case under this amended order, Mr. Mallet would, other points standing good, have been entitled to receive back three-fifths of the deduction made from his salary under the Minute of 1821?—Yes; I admit that statement to be correct as you put it.

983. Under those circumstances the pension granted appears to fall within the limit of the two Treasury Minutes and practice?—Within the regulation of the Treasury: I am not aware of the second Minute.

984. You are aware of the existence of the practice for the last 10 years?—I am fully aware of the practice of abating from pensions.

985. You state that Mr. Luttrell was a Commissioner of the Audit Board; are you aware that Mr. Luttrell held that office by patent?—*Quamdiu se bene gesserit.* It was a patent, the same as that of a judge.

986. Under those circumstances the reductions of offices which take place in the case of ordinary public servants do not apply to the Commissioners of Audit?—Not in the case of the reductions of offices; but in this case Mr. Luttrell was succeeded by Mr. Charles Ross.

987. Was not it at the time that his retirement took place that the Stamps and Inland Revenue consolidation was effected?—It was about that time.

988. And there were transferences from the Audit Office to the Commission of Inland Revenue?—No, just the opposite; Mr. Ross, who was a Commissioner of Excise, was transferred to the Audit Board in the place of Mr. Luttrell, who retired.

989. Mr. Luttrell held his place on a tenure different from that of the holders of almost all other offices subject to superannuation?—He could only be removed by an address from both Houses of Parliament to the Crown.

990. Under those circumstances does it appear to you that the two cases are similar?—I should have hesitated in bringing them before the Committee if I did not consider that they were analogous cases with regard to the pension.

991. Do you consider that the one holding his office liable to reduction at the discretion of the Treasury, and the other holding his office not liable to reduction, except by an address from both Houses of Parliament to the Crown, those two persons held their offices upon the same tenure?—Precisely so, as regards pension; because Sir Alexander Grant, who paid for some years to the superannuation fund to the amount of 600 *l.*, died, having left that amount in the hands of the Government. I, who succeeded Mr. Mallet as secretary to the Audit Board, paid to the superannuation fund, while Mr. Mallet did not pay to the superannuation fund; therefore Sir Alexander Grant and myself, paying to the superannuation fund, were on an analogous footing with regard to the Pension Act, and Mr. Luttrell and Mr. Mallet were on an analogous footing with regard to the Pension Act, although they did not contribute to the superannuation fund.

992. Supposing Mr. Luttrell had declined to retire?—He could have set the Treasury at defiance.

R. M. Bromley, Esq., C. B.

11 March 1856.

993. Was there not therefore a difference between the tenure of his office and that of Mr. Mallet?—In my opinion the tenure of office and retirement from the public service on pension are two distinct things.

994. The reasons for inducing the retirement would be different in the two cases?—I cannot conceive any difference, with this exception only, that you may require a more active man in the position of secretary to the Board, than as Commissioner of the Board.

995. Sir *F. Baring.*] Do you happen to know, that in consequence of Mr. Mallet's long services Lord Melbourne proposed to make him a Commissioner of the Board, but that a difficulty arose from his being a foreigner, and that that proposal was unable to be carried into effect without an Act of Parliament, which it was thought unadvisable to obtain?—I have heard a statement to that effect. With regard to the Bill now before the Committee, my first objection is, that in clause 3 it stops at 34 years instead of going on to three-fourths for 40 years' service; and with respect to the next clause, which is the professional clause, I may observe that there is much objection to having a scale within a scale; that clause would give rise to very considerable discontent and uncertainty in the civil service, because of the word "professional." There is very great difficulty in defining that word "professional." All the dockyard officers, for example, men who have worked at their tools at the ship's side, and have worked their way up to be foremen, are called professional officers, and therefore, if you leave a loophole of that kind, when they are about to retire there will be a very great anomaly arising in the granting of pensions. So that I would suggest, if the Committee would be pleased to consider that clause with respect to the word "professional," whether there might not be some schedule appended to the Act with respect to the particular officers or class to come within its meaning. Then again with regard to the cases of officers serving abroad, I would suggest whether the Committee would not consider that point. In the case of officers serving in a very unhealthy climate like Sierra Leone or Ascension, their health may be broken down, and yet their service only counts the same as that of officers who may be living in England. A gentleman who was in the West Indies called my attention to this circumstance, and asked me to bring it under the notice of the Committee, in order that a certain period of service abroad might be considered as analogous to so much service at home.

996. Viscount *Monck.*] Is not the question of climate considered in fixing his salary?—I think that a sufficient distinction is not made.

997. There is a distinction made, is there not?—No, I think not.

998. Is there not a distinction made between the same class of men serving in Sierra Leone and England?—A storekeeper in a dockyard at home would receive 600 *l.* a year, and abroad he would receive 550 *l.* or 600 *l.*

999. *Chairman.*] Are there many officers under the Superannuation Act who serve abroad?—A vast number; there are all the consuls, for instance.

1000. Would you propose to have a different scale in regard to the consuls?—The consuls are generally appointed late in life. It is a question whether they are not a class who come under the professional clause, or less service might be required for a pension.

1001. According to your view, it would be necessary to alter the scale with regard to the healthiness of the residence?—No. I think you should give a certain addition, in the case of officers serving three years abroad, say to be equivalent to two years in England. The anomalies that have already been brought before the Committee, respecting the extra clerks, will, I am quite sure, show the necessity of placing them upon a more distinct footing. Then, again, with respect to the class of officers upon day pay, before they come upon salary: there are three stages; first a man has his day pay as a shipwright; next he becomes an inferior officer, under 200 *l.* a year; in neither case does he pay to the superannuation fund; and then he steps afterwards into a higher grade, and comes within the Superannuation Act. Then, under the 10th clause of the Bill as it now stands, it is directed that a person may retire at 60 years; and, "it shall be lawful for the Commissioners of the Treasury, if he be an officer of the Treasury, upon their own discretion, and if he be not an officer of the Treasury, on representation being made by the department to which he belongs, that it would be for the convenience of the public service to permit him to retire." Now, I would submit whether these words might not be struck out, and the words,

words, "upon his own application," be introduced; because, although at the Treasury, and the higher offices, gentlemen would get away, as the clause now stands, there is a possibility of favour being shown, and thereby preventing an individual retiring when he is 60 years of age. I would submit to the Committee whether it would not be better, when he is 60 years of age, to allow him to retire upon his own application, instead of keeping him in office, at the caprice of his superior, under the pretext that it is for the advantage of the public service.

1002. Mr. *Rich.*] You wish to make it reciprocal, that the one should have the right to retire, and the other should be forced to allow him to retire?—Yes; the head of a department under this clause, as it now stands, might prevent an officer from retiring if he thought fit.

1003. Viscount *Monck.*] Do you mean that any officer ought to have the right of retiring at 60 years of age?—Yes.

1004. Sir *F. Baring.*] Are Governments very apt to refuse leave to people to retire?—My object is only to provide for the case of a grievance; at that age you would generally have only the men of private fortune, or with some property independent of the Government, who would ask to retire under the present scale.

1005. *Chairman.*] You would give to the civil servant a right of retiring upon half pay, at the age of 60, according to the pension to which he might be entitled?—You propose that yourself in the Bill, but it is coupled with the proviso, that it shall only be with the consent of the head of his department.

1006. It makes a difference whether he is to have a right to retire, or whether it should be with the consent of the Government?—It would be nevertheless with the consent of the Government, because you have the power to retain him in your service; but my object is to prevent the exercise of the caprice of the head of a department over a subordinate.

1007. Sir *F. Baring.*] How old was your predecessor when he retired?—Seventy or 71.

1008. He had 10 years of work after 60 years of age?—He saw the war a-head of him; he was a most valuable officer at the time that he retired.

1009. How old was Sir James Meek?—He was very nearly an octogenarian.

1010. Mr. *Fitzgerald.*] With regard to the civil servants entering prior to 1829, has your attention been called to the fact that the new scale of superannuation will not be as favourable to the civil servant, who entered before 1829, as the scale under which their pensions are now calculated?—Certainly. If it is not intended to deal with those gentlemen who entered before 1829, it will be necessary, in order to meet the views of the Chancellor of the Exchequer, to strike out the word "nine" in the first clause of the Bill.

1011. It will be necessary, in fact, to except them out of clause two?—It will be necessary to strike out the word "nine" in the first clause; that is, to leave the ninth clause of the old Act still in force; then it will be necessary to strike out altogether the third clause, and the scale at the end must be altered by striking out that intermediate section. I was speaking just now of clause ten, which requires certain gentlemen at 65 years of age to retire; but it states that in the event of their great utility, and its being necessary for the public service to continue them, they shall on that ground be specially authorised by the Commissioners of the Treasury to continue. I would suggest that some words should be introduced, stating that they should be specially rewarded, because it must be really a recognition of good service, and if you keep a man after 65 years of age it would be desirable to recognise his service in that way. The only further observation that I have to make upon the Bill is with reference to what I before stated, which I trust my evidence has been able to prove, namely, that the abatements are really of a most oppressive character; and if it should please the Committee and the House of Commons to sweep them away, that a clause should be introduced into this Bill recognising the fact that the sum of 800,000 *l.* has been deducted from the salaries of the civil servants; and in consideration thereof this improved Bill, with an increased maximum going up to 9-12ths, or a more liberal scale if you see fit to grant it, should be given. As I stated before, that would meet the objection raised by the House of Commons and the country from time to time in the event of cold fits of economy arising, and it would be a guarantee, as it were, for our retaining the pension at the expense of the State.

R. M. Bromley, Esq., C. B.

11 March 1856.

1012. *Chairman.*] Do not you propose to retain the abatements for the creation of a provident fund?—As I stated before, I proposed that one-half, that is 2½ per cent., in lieu of five per cent., should by another clause be continued to be levied. There has been a great deal of unpleasant feeling upon this question between certain gentlemen in the civil service; it was to allay that feeling, and to make us one united body, to get rid of the abatements of five per cent. for the purposes of superannuation, that I proposed those abatements should be abolished, but that one-half, or 6 *d.* in the pound, should be levied for an insurance fund for the benefit of the families of deceased officers, which compulsory system Parliament has already declared to be highly beneficial in the department of Customs by Act 56 Geo. 3, c. 73.

1013. What abatements would you make with regard to salaries under 100 *l.* a year?—In that respect I apprehend it will be necessary to draw a distinction between a class of officers in the public service who are under 100 *l.* a year and ourselves, who are clerks in the public service. The artificers and inferior officers of the dockyards are all exempted, but there is a large body of officers in the public service, called tidewaiters, coast guardsmen and others, who are getting their 50 *l.*, 60 *l.*, 70 *l.*, or 80 *l.* a year, who are now required to contribute to the superannuation fund, and they are called civil servants. I should submit that pensions should be given to them, in order to meet their cases, without requiring them to be within the category of civil servants.

1014. Would you make an abatement for the provident fund with respect to them?—No.

1015. What deduction would you make for the insurance fund from the salaries of clerks who receive less than 100 *l.* a year?—Two-and-a-half per cent. from clerks; I would have it precisely the same, because in a year or two their salaries would be above the 100 *l.* a year, and the earlier they insure the better for them.

1016. You propose that a clause should be inserted in the Bill before the Committee, recognising the fact that the sum of 800,000 *l.* has been deducted from the salaries of the civil servants, but that the abatements for the future should cease; you think that that would be a means of preventing Parliament, at some future time, from stopping the payment of the superannuation pensions; would it have that effect with respect to the future civil service; would not that benefit be limited only to those persons who had actually paid the deductions up to the present time?—The body has paid 800,000 *l.*; we propose to give that sum to secure the pensions for ourselves, as well as for servants *in futuro*.

1017. How does it secure the pensions of the civil servants for the future?—From the fact that the civil servants have paid 800,000 *l.* into the coffers of the Government; but I was about to observe, with respect to those who have already paid the 800,000 *l.*, and those who may come in a year after the passing of the proposed Act, and have not paid towards it, that there should be a difference made, on a certain actuarial basis, between those two classes of officers. The benefit to be derived from the insurance fund arising from the 2½ per cent. abatements, to be made in the shape of an increased policy; that is to say, a person who has paid for the last 20 years towards this fund of 800,000 *l.*, and who continues to pay 2½ per cent., should have a policy of a greater value than a man who enters the service after the passing of your proposed Bill. In that way I conceive that a just and fair distinction would be made without intricacy.

1018. Sir *H. Willoughby.*] Out of what fund should such policy be paid?—Out of the accruing abatement, which would then be 33,000 *l.* a year, and ultimately about 50,000 *l.*

1019. *Chairman.*] Do you not state that the recognition of this proposed sum of 800,000 *l.* would be a security to the persons who had contributed to it that Parliament would never change its mind and withhold their pensions?—I believe there would be less chance of Parliament changing its mind.

1020. Would it afford any security to persons hereafter who had not paid those deductions?—I apprehend it would, upon the principle that a large sum of money has been paid at a certain time when the pensions were at little or no amount, and if that sum had been in any way invested it would meet the charge for pensions upon the country; and furthermore there would be this great

great advantage, that any future Government would not be charged with taking a sum of money without the sanction of Parliament, as in a former case with the Customs Fund. If this sum was acknowledged in a clause of a Bill of this kind as a recognised contribution in aid, the matter would be disposed of for ever. With regard to the 165,000 *l.* to which I refer, and which was taken away in 1811, it has always been a kind of grievance, because it was never recognised in any way by Parliament.

1021. Sir *F. Baring.*] Supposing the deductions had been placed in a fund, and it should happen, contrary to your expectation, that ultimately that fund should not meet the charges upon it, do you not think that Parliament, under those circumstances, might turn round and say, Take back your fund and the deductions, and we will stop the retired allowances?—That is a very fair rock for us to see a-head with respect to this very clause, that notwithstanding our abatements of five per cent., Parliament might some day say, You can take your five per cent. and get rid of it; we will return what you have already paid, and you may provide for yourselves in future; but, by recognising it in the Bill as I propose, it will remove that difficulty, and insure greater security in future.

1022. Do you not think, looking at the fair equity of the case, it would be a very strong measure on the part of Parliament to stop the future retired allowances, having taken the deductions and applied them in aid of the public expenses?—It would be very strong indeed, and I believe the humane feeling of Parliament would prevent their ever allowing their servants to be sacrificed, more especially when it appeared in an Act of Parliament that so large a sum had been received from the civil servants as security for their future pensions.

1023. It would be an utter breach of faith, besides a sacrifice of money?—Yes; besides a sacrifice of money.

1024. But in case this fund had been set aside separately, and, as it seems, considered as a fund from which the future retiring allowances would be paid, Parliament surely might have said by and by, This is a mistake; take back your fund, and find your own superannuation allowances?—If they dealt consistently in that way, that would be the case; but, as I stated before, I believe it was never intended that our abatements should entirely defray the charge for pensions.

1025. You say that the fund is more than is required, and therefore you ask for some alteration; if it had turned out to be very much less, might not those who held the opinion of the Committee, have used your argument?—My answer to that would be, that we should still have had a case, but it would not be so strong; our case is, that the State itself ought to bear the charge for its worn-out civil servants, and that we should not be called upon to contribute towards it.

1026. *Chairman.*] This statement occurs in the paper which was printed by your association in 1853: "The calculation proves that the contributions levied under the Act of 1834 are sufficient not only to defray the entire probable charge for superannuations prior to the year 1901, but that the surplus amount would by that period accumulate to a fund of upwards of 5,000,000 *l.*, producing the yearly interest of more than 150,000*l.*, or more than the probable total charge of the Pension List." Do you believe that calculation to be accurate?—I do. I believe that the whole of that calculation is founded upon an accurate basis. It will be gone into more fully by Dr. Farr and Mr. Willis; but as chairman of the committee which issued that paper, I am prepared to state that that statement is based upon an accurate and safe calculation; and moreover, those papers have been in the hands of the Government for some years. The matter was referred to the Government actuary, Mr. Finlaison, and those figures have never been disproved. We are prepared to stand by those figures, and we are quite sure that they are correct. Up to the year 1851 the calculation is based upon Government returns.

1027. Mr. *Palmer.*] This 800,000 *l.* is a sum of money arising from the overplus beyond what is contributed by the civil servants, over and above what is paid as pensions?—Yes.

1028. It is an increasing amount, is it not?—Yes.

1029. According to your idea, the money paid by the civil servants ought to be appropriated to their own benefit, and if it should be the case that a large

R. M. Bromley, Esq., C. B.

11 March 1856.

portion of the money which they have paid goes into the general fund of the country, may I take it to be your opinion that the public at large are benefited to that extent at the expense of the civil servants of the Crown?—Yes.

1030. Sir *S. Northcote.*] You stated that you had changed your opinion as to the amount of abatement, for the purpose of forming an insurance fund, from five to 2 ½ per cent., in order to meet the objections of other gentlemen; have you reason to believe that your change of opinion has met their objections?—No. It is an opinion which I have formed since the Committee of 1846 was broken up. Since the appointment of this Select Committee many cases of distress have been brought before me which have shown that that distress is more general than I really had an impression was the case before. With that view I do feel that it is necessary a portion of that five per cent. should be returned at once into the pockets of the contributors, and it would, in my opinion, be desirable for State policy and other reasons that one-half should be appropriated towards an insurance fund upon the strict principles of life insurance. In concluding my evidence I beg to call the attention of the Committee to the remarks of Mr. Charles Grant (now Lord Glenelg) in opposing the Bill of 1828, which proposed to levy the abatements from salaries, but which Bill was withdrawn. He stated, "The principle for which I contend is, that persons who have served the public well, shall not be deserted by the public in need, sickness, or old age. This principle, I say, has ever been recognised by this House, and a just and wise and generous principle it is. I confess I do not like to hear such language from so respectable a Committee, as that money spent in support of this principle, is a loss to the public. No, it is no loss to the public. The diligent servants of the public pay a large and usurious interest for what they receive from the public in loss of health, in premature decay, and sometimes even death. We admit the principle in military services, and reward is cheerfully paid in such cases; but are not civil servants equally entitled to reward? Military services are open and attended with that fame and splendour which of themselves constitute reward, while civil services, not less valuable, are performed in obscurity; the effects of them are visible, but few know or investigate the cause." "I say, therefore, that money laid out upon the support of diligent civil servants is no loss to the public."

The Right Hon. *William Goodenough Hayter*, a Member of the House, Examined.

Right Hon. *W. G. Hayter*, M. P.

1031. *Chairman.*] SOME statements have been made to this Committee with respect to appointments from the redundant list; can you give any explanation upon that subject?—I am very anxious to make an explanation to the Committee with respect to the statements which I understand have been made by a previous witness (Sir Charles Trevelyan) with respect to the redundant list. I understand Sir Charles Trevelyan to have stated that there were two principles in action at the Treasury, one respect for patronage, and the other regard for service, and that the respect for patronage overpowered the regard for service, and that the consequence of that was, that the redundant list had become very much crowded; that the superannuations were consequently increased, and that notwithstanding he had called the attention of the Chancellor of the Exchequer, to the redundant list upon frequent occasions, nothing had been done; that when a man once got upon the redundant list, he remained there till he died. There could be no mistake about the redundant list to which Sir Charles Trevelyan referred, because there is but one list that bears the character of a redundant list, and he referred to a list which was directed to be presented to Parliament every year, and as I understand he perpetually referred to that list, and stated that the deductions which he made were correct. When I saw that statement, I immediately went to the library of this House, and obtained therefrom, and I hold in my hand, the redundant list for the year 1854–55, that is the last one that was brought in at the commencement of the year. It is stated there that in 1854 there were 279 officers upon the redundant list. At the close of the year 1855 there remained 101. Of those 279, 175 have been restored to the service, and some five have been added, and eight have become incapable of service. The result is, that instead of there being 279 at the beginning of the year 1856, there were only 101. The Customs and the Inland

Right Hon. *W. G. Hayter*, M.P.

11 March 1856.

Inland Revenue are the large departments under the Treasury in which these redundant numbers exist. The Inland Revenue is stated to have 206, and the Customs 45. The reason why in the Inland Revenue there happens to be so many redundant officers is obvious. For instance, the reduction of the soap duties at once threw a large class of officers upon the redundant list for a time, and they are from time to time, as vacancies arise, or deaths occur, absorbed. I have sent to the Inland Revenue, and obtained an account from the Secretary of the existing number of officers. The total number of officers in the Inland Revenue is 6,562. In the last Return the number upon the redundant list was 41. The number now is 31, and the reason of these not having again been employed is, that their health or qualifications rendered them unfit for further service in stations where vacancies have occurred. This, therefore, accounts for the whole number of 31, which still remain upon the redundant list of the Inland Revenue; so that instead of remaining there till they died, they have almost all, at least every capable man, been again absorbed. I have sent to the other large department under the Treasury, namely, the Customs, to ascertain how the facts were there; and I find that the number of officers employed in the Customs is 5,569. The last Return presented to Parliament gave the number of redundant officers at 45. At present there are 44; 28 of that number are incapable of service; 16 are capable of further service. The reason why there happens to be even so large a number as 16, arises from the circumstance that the imperial duties were taken off from the different colonial governments when responsible governments were granted; and they, in order to collect their revenues at a more easy rate to themselves from time to time have got rid of the Imperial officers. Some of them have remained upon reduced salaries in the colonies, others have returned; and amongst those others, are four who are upon the redundant list of the Customs, and who have not yet been able to be provided for. But of those four, three have been offered positions which they have declined to accept, or having accepted, have retired; so that I scarcely think it can be said that with respect to the Customs or the Inland Revenue the regard for patronage has crowded the redundant list, because all the officers who have been restored have been restored by the sanction of the Treasury. In the Treasury itself the redundant list states there is one redundant officer. There is now no redundant officer; there was one; he was redundant in respect of ill health; during the time that he was in ill health under a medical certificate he was placed upon the redundant list. He returned to his duties, but his ill health continued, and he has now retired upon a superannuation allowance; so that there is no redundant officer at all in the Treasury. There are a few other officers belonging to the different departments which are mentioned in the redundant list. I have not been able to go through the whole of those departments, because I have but lately had my attention turned to the subject; but if the Committee would do the justice to those offices of requiring from them a statement of the numbers upon the redundant list, and the reason of their being there, I dare say they would give as satisfactory an account as I have been able to give with regard to the Inland Revenue and the Customs, which are the two offices with which the Treasury is more conversant.

1032. Is there any difficulty with regard to bringing back persons upon the redundant list into the public service in this way, that with respect to the appointments under the control of the Treasury there is a limit of age, and that the persons on the redundant list are for the most part beyond that limit? —I do not think much difficulty would arise in that respect as to persons who have been heretofore in the service. With regard to the redundant list in the Customs, which includes the officers who were Comptrollers in the Colonies, and who have come back at a considerably advanced period of life, if you interpose them in the fair current of promotion, and place them before other officers who expect to be promoted upon vacancies, you intercept the promotion which those officers have a fair right to expect; you crush their hopes, and create a sense of injustice.

1033. On the other hand, it is impossible to place them at the bottom of the department?—The Treasury have no power to place an officer anywhere except at the bottom of the list, except so far as there may be a recommendation made by the Customs or the Inland Revenue, but I have rarely known an instance of it. They might recommend upon some special occasion that some man might

Right Hon. *W. G. Hayter*, M.P.

11 March 1856.

might be put in a place which the Treasury would sanction, but ordinarily speaking, and as a universal rule, the Treasury have no power of promotion; their power is only as to the least and lowest appointments, and if a person comes to the Treasury he can only be placed at the very bottom of the list. This formerly was not the case. In Lord Liverpool's time, the power of promotion existed in the Treasury. That power of promotion was abandoned by the Treasury for the benefit of the public service.

1034. The universal rule, as I understand from you, in the Customs and Excise departments is, that all promotions within the departments depend upon the Commissioners, and not upon the Treasury?—They depend absolutely and entirely upon the Commissioners, and so much so, so stringent have been the rules and regulations, that a printed form has been issued by the Commissioners, stating that if any person in their department applies indirectly for promotion (and he is deemed to apply indirectly, unless he can prove the contrary), if application is made, that man at once becomes subject to the observation of the department, and he will be looked upon as having done an act inconsistent with his duty. Frequently applications have been made to me to recommend a person for promotion, and I have uniformly answered, "if you want to injure the man I will do it, but if you want to benefit him I cannot." I have all the redundant lists here, from the time when they were first presented to the House of Commons; I have never had my attention called to that list, nor if I had had my attention called to it could I have done more than I have. There is one other circumstance which I have seen stated, and, in justice to a most honourable man, I trust that I may be permitted to refer to it; Sir Charles Trevelyan stated that there was a Consul-general who was removed after 22 years' service, with a view of appointing another at a lower salary in his stead; that that gentleman who was so removed was an able and excellent servant, that he was capable of further duty in any part of the world, and that the Treasury, who it is assumed had the power, which it had not, of placing him again in the public service, had neglected their duty by omitting so to do. I know that officer well; his name has not been mentioned, and I do not wish to mention it, unless the Committee require it. He retired after 23 years' service, in December 1852. In 1853 and 1854 he was employed in the public service. At the commencement of 1855 I was requested by the head of one of the largest departments of the Government to offer him a position in the public service, the salary of which was more than double the amount of the retiring pension which he possessed. I saw him; I had two or three interviews with him. I begged him to take this position. He said that he was most desirous of doing so; that it would be a great advantage to him pecuniarily and socially and in every respect; he wished, however, for four and twenty hours to consider it. After that time I saw him again, and he was obliged reluctantly to decline the office, as upon consulting his medical man he found that his state of health was such that it was impossible he could take it. But for that reason, he would have been most delighted to have accepted the offer.

1035. Sir *H. Willoughby.*] Are you aware that Sir Charles Trevelyan qualified his evidence very much as regards the present time?—To this extent, he did not allude to persons, but he alluded to the practice. I have held the situation which I now hold, I believe, longer than any person since the Reform Bill, and therefore Sir Charles Trevelyan must have alluded to me.

1036. Are you aware that he specified in his evidence certain offices in which parties have been placed upon the redundant list, such as the great convict establishments in New South Wales, Van Diemen's Land, and Norfolk Island, and also the Imperial Customs?—I have referred to the Imperial Customs in the Colonies: the convict establishment does not come under the Treasury, so far as I know; I am referring only to the statement which he makes, that there is a principle of patronage which overpowers the regard for the public service.

1037. Are you aware that he positively states that at the present moment it would not be possible to find, on an examination of the redundant list, that there are parties who are now efficient?—I do not know. He certainly stated that there are parties who are not now efficient.

1038. He is asked this question, "Do you know whether, if the persons now upon the redundant list that are fit for active service were taken into employment, the number would be sufficient to produce any sensible effect upon the charge

Right Hon. *W. G. Hayter*, M. P.

11 March 1856.

charge for pensions?" his answer is, "Not now, taking those now upon the redundant list who are now efficient."?—I am aware that he said that. I have every redundant list here, and I can say, that what I have stated with regard to the redundant list in 1855, is precisely the same with regard to all the other redundant lists that have ever been presented to Parliament; in every one of them there are persons recalled to the public service. I do not wish to be more blamed than the Secretary of the Treasury ordinarily is; therefore perhaps I may be permitted to state a circumstance which did occur, and of which Sir Charles Trevelyan is aware; it is with regard to the public works in Ireland; after the relief works were finished there were a number of redundant clerks; many of those were dismissed at once, because they had not been long enough in the service to entitle them to any permanent remuneration; but somehow or other there were a class of them saved from abolition, and they were retained in the character of extra clerks upon the Board of Works, at the recommendation of Sir Charles Trevelyan. Those extra clerks are clerks with a certain salary, and without any claim either to promotion or to be put upon any permanent establishment, but they are clerks simply at so much a week. Sir Charles Trevelyan recommended to me that, as from time to time vacancies occurred in the establishment, instead of exercising the patronage which the Secretaries of the Treasury had always previously exercised by making original appointments, it would be consistent with regard to the public service if those clerks upon the extra list, as their work was gradually waning away, were put upon the permanent establishment. I have been now a great many years Secretary to the Treasury; and whenever a vacancy occurred in the establishment an extra clerk was always appointed. I never, in one single instance, exercised any original patronage, and the effect has been that every extra clerk upon the Board of Works has been absorbed into the establishment of the Board of Works; it certainly did seem to me rather extraordinary, that whenever a permanent clerk died, or went away, and an extra clerk was established, there was no work for any other extra clerk. It did seem as though there were a number of extra clerks who had nothing to do, except to wait till the establishment was open to admit them. All that I had to do was to prefer the public service in appointing the extra clerks to the establishment, which I uniformly did.

1039. Mr. *Henley.*] Your impression was that the general tenor of Sir Charles Trevelyan's evidence was to create an impression that patronage was preferred at the Treasury instead of a due regard to the public service in taking persons off the redundant list?—That was precisely my impression, and that statement I beg entirely to contradict in the broadest terms; and I bring these facts forward as evidence of the truth of what I say; and I could bring a thousand more. I may state that although Sir Charles Trevelyan lives at the Treasury, he seems to live in an atmosphere of his own, because he seems entirely to be uncognisant of what the nature of the powers of the Treasury is. The Treasury have no power to make appointments from the redundant list to the different offices; they have no power of creating offices, and when offices are created, they have no power of making appointments to them, unless that power is conferred by Act of Parliament. I will give an instance of that; there is the Charitable Commission; a very large staff of officers was appointed upon the Charitable Commission. These were appointed by the head of the Commission, not by the Treasury. If the Treasury had the power of lightening the redundant list, they might have put upon the Charitable Commission some of those persons upon the redundant list, but that power was not conferred upon the Treasury by the Act of Parliament which created the office: the Board of Health is the same. In the Board of Health officers were established, and I believe some of them were not very competent; but the Treasury had no power: the head of the Board of Health, under the Act of Parliament, has the power to appoint all the officers. It is the same with the Poor-law Board: the Treasury has no power to intervene. The Treasury has no power over any of the public offices, except those connected with the departments of the Revenue, namely, the Customs and the Excise, the Woods and Works (and the two latter only lately), the Paymaster-general's Office, and two or three others; but their power exists mainly with regard to the Excise and the Customs. It is, therefore, a misapprehension to state that the Treasury have the power of lightening the redundant list, by appointing to any offices happening

Right Hon. *W. G. Hayter*, M. P.

11 March 1856.

ing to fall vacant those officers who are upon the redundant list. In the instance I have referred to, of the Consul-general, it was a perfect accident; it was not because I was at the Treasury, and it is not correct for Sir Charles Trevelyan to say that the Treasury have the power to do that which they are arraigned for not doing.

1040. *Chairman.*] Allow me to call your attention to Question 394; Sir Charles Trevelyan is there asked, "Do you believe that the pecuniary effect, in the way of diminishing the amount of pension, would be sensible, taking it quite as a distinct question from the value of the services which those officers might render?" His answer is: "It would not have any immediate large financial result, because the present redundant list is composed, nine-tenths of it, of men who have grown old upon it, and one-tenth who have lately been placed upon it, and who are efficient." Do you believe that the redundant list is composed, nine-tenths of it, of men who have grown old upon it?—I am certain it is not; and not only that, but here are the documents to prove incontestably that the whole of that is pure imagination.

1041. Sir *F. Baring.*] You have spoken as to the redundant list during your own administration; Sir Charles Trevelyan spoke generally during the time when he was acquainted with the redundant list; have you any reason to suppose that a different course of proceeding took place, that Sir Charles Trevelyan's representation is more correct with regard to the time when you were not in office, than it is with regard to the time when you were in office?—I am perfectly certain that the contrary is true. I hold in my hand all the redundant lists that have been presented to Parliament since the time that they were first presented, after the sitting of the Sinecure Committee, of which I believe the Right Honourable Member was Chairman, and I will take those lists at hazard. This one is dated July 1837. I will take the Excise. There were at the commencement of the year 63 upon the redundant list; 56 died or became incapable of service during the year; 211 were added to the list, in consequence, probably, of some reduction of duties; 117 re-entered the service during the year. No doubt there was some diminution of duty. At the end of the year the numbers that remained were 101. And so if you take the whole of these lists, precisely the same course has been going on from the commencement, and I have no doubt long before these lists existed. But, at any rate, since that time the statement made by Sir Charles Trevelyan is not borne out by these lists, or I believe by the fact.

1042. I will return to Question 409: "Are you prepared to say that no person has been taken from the redundant list within the last 10 years to fill an office vacant by death or promotion;" the answer is, "There is one remarkable instance, Sir Alexander Spearman; it is difficult to mention other instances;" can you conceive such an answer to have been given by any person who had looked into the subject?—I am certain that no such answer ought to have been given by any person who had ever looked at the redundant list.

1043. Mr. *Henley.*] You have stated the case of a gentleman who came home from a consular appointment after 23 years' service, and who was incapable of taking another appointment from ill-health. Is it within your knowledge whether the same cause, namely, ill-health, did or did not exist when he came home?—I really do not know; I did not even know, when I was desired to ask him if he would accept that offer, that he was suffering under any complaint. As it was a complaint of a permanent character, it is very probable that it did exist when he came home.

1044. I think that you mentioned that an imputation had been cast out, that he was brought home to make way for somebody else?—That is the imputation cast out.

1045. Mr. *S. Northcote.*] You are not sufficiently acquainted with the circumstances under which he was brought home to be able to contradict that?—Certainly not.

1046. The statement of Sir Charles Trevelyan was, that a reduction took place, and that another person was immediately appointed to fill that place; that you do not contradict?—Not in the least.

1047. Although you say, and very truly, that the Treasury have not the power to appoint officers from the redundant list to appointments that are not fit for them; do you not consider that the Government, speaking of the Government

ment altogether, have such a power?—I think they ought to have such a power, but I very much question whether the Treasury has that power over any department, where the department, either by Act of Parliament or by usage, has a power of appointment; you may do it by suggestion, but not by compulsion. There should be some superintending office, which should have the power of putting persons who are competent into places that become vacant.

Right Hon. *W. G. Hayter*, M. P.

11 March 1856.

1048. Setting aside casual expressions, the object of Sir Charles Trevelyan's evidence was that of explanation. It was stated that the pension list still continued large, and he gave as one of the reasons that there were a certain number of men on the redundant list who were a cause of expense to the Government?—He gave six reasons, and the sixth reason was that the patronage overpowered the regard for the public service, and that the effect of that patronage was that the Treasury did not call back from the redundant list, into active service, those officers which the Treasury had the power to call back, if they had been willing to exercise that power.

1049. Did not he say the Treasury has done what it can?—He said so many things that do not quite bear logical sequence, that I quite admit he did say that.

1050. Was not the case of the consul-general one which was not within the dealing of the Treasury, but within the dealing of the Foreign Office?—It was within the dealing of the Foreign Office, so far as he ceased to be consul.

1051. And therefore, if he was throwing out imputations at all, they were not imputations directed exclusively to the Treasury, but to the general system of government in dealing with the redundant list?—It was so; this was an instance which he produced (I think it was an unfortunate one) of the way in which the Treasury neglected their duty, that they did not put back from the redundant list those upon it capable of service.

1052. Mr. *Henley*.] Sir Charles Trevelyan's evidence with respect to that subject generally does not give a correct impression of the truth?—It certainly does not give a correct impression. I unequivocally say so.

Veneris, 14° *die Martii*, 1856.

MEMBERS PRESENT.

Mr. Rich.	Sir Francis Baring.
Sir Henry Willoughby.	Mr. Robert Palmer.
Sir Stafford Northcote.	Lord Stanley.
Mr. Henley.	Mr. Roebuck.
The Chancellor of the Exchequer.	Mr. Osman Ricardo.

THE RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER, IN THE CHAIR.

William Henry Stephenson, Esq., called in; and Examined.

W. H. Stephenson, Esq.

14 March 1856.

1053. *Chairman*.] I BELIEVE you have been for some years conversant with the business of superannuation in the Treasury?—I have had the charge of that business for the last four years.

1054. Can you give the Committee any explanation with respect to the superannuation of Mr. Mallet, the Secretary of the Audit Board, which took place in 1848?—I have brought the original papers down here with me, which I will read, if the Committee please.

1055. Will you state the circumstances of that case?—Mr. Mallet was originally recommended in the usual course by the Board of Audit for superannuation, in consequence of his length of service and failing health. I have here the original Report of the Board of Audit, recommending him for superannuation, which I will read, if the Committee please. "Audit Office, 30 May 1848. My Lords,—We have the honour to transmit to your Lordships

W. H. Stephenson, Esq.

14 March 1856.

the enclosed memorial from our Secretary, Mr. Mallet, requesting that he may be allowed to retire from the public service under the provisions of the Superannuation Act. In submitting Mr. Mallet's memorial to your Lordships, we have to express the deep regret we feel, on personal as well as public grounds, at his retirement. Although the experience of several of the members of the present Board extends over only a comparatively small portion of Mr. Mallet's connexion with the Audit Office, it has been sufficiently long to enable them to appreciate his eminent public services, and to concur in stating that there are no expressions in any of the letters transmitted, however honourable to him, to which he is not, in their opinion, amply entitled. We would, however, more particularly advert to the expressions in Mr. Stewart's letter, in which he states, that during the period when he was chairman of the Audit Board, 'the Board, himself, and the whole department derived the greatest assistance and benefit from the zeal, sound judgment, and integrity invariably evinced by Mr. Mallet;' and we may be permitted to add, that on all occasions he has evinced an anxious and zealous desire to carry into full effect the wishes and directions of the Board. With reference to the return of Mr. Mallet's attendance, herewith transmitted, we have to observe that, during his absences from the office, he was in the habit of employing much of his time in preparing official papers for the consideration of the Board. We can only again express our regret at the termination of Mr. Mallet's official career, and our anxious desire that your Lordships may be pleased to give every consideration in your power to the memorial herewith transmitted. We have to add, that Mr. Mallet's salary is 1,000 *l.* a-year. We have the honour to be, my Lords, your Lordships' most obedient humble servants." This is the memorial of Mr. Mallet: "To the Right Honourable the Lords Commissioners of Her Majesty's Treasury, &c. Audit Office, 30th May 1848. My Lords,—Being in the seventy-third year of my age, and having completed 48 years' service in this department, I beg leave to request your Lordships' permission to retire on a superannuation allowance. I was appointed, on the 24th May 1800, an Examiner of Foreign Accounts on the establishment of this office, from which situation I was promoted, in 1805, to that of first inspector, under the additional Commissioners for auditing the public accounts, created by an Act of 45 Geo. 3, c. 91; and in October 1806, when a new and consolidated establishment was formed, under the provisions of the 46 Geo. 3, c. 141, I was appointed Secretary to the Board, an office I have held under the several modifications the department has subsequently undergone; and altogether for 42 years. During that long period my services have, on several occasions, been favourably noticed by my immediate superiors, and by members of the Government; but as very few of the individuals to whom they became known during the more active and efficient portion of my official career are now living, I hope I may be permitted to lay the accompanying testimonials before your Lordships, in corroboration of my statement. I would request the attention of your Lordships to an extract from an official note submitted to the Lords of the Treasury by the Right Honourable William Wickham, on the 11th November 1822, describing the circumstances under which I was selected by Lord Grenville, in the year 1806, for the situation I have since filled; and to a Treasury Minute of the 22d February 1836, by which your Lordships will find that my services had then been so far appreciated by Her Majesty's Government, that, had it not been for a legal disability, since removed by an Act of 7 & 8 Vict., c. 66, Lord Melbourne had intended recommending me for the vacancy at the Board, that had occurred on the retirement of my friend, Mr. Wishaw. The other documents to which I have taken the liberty of referring your Lordships, consist of letters from Mr. Huskisson, Lord Lansdowne, Lord Monteagle, Mr. George Harrison (for many years Assistant Secretary of the Treasury), and the Honourable Edward Stewart, Chairman of this Board from 1821 to 1827, and afterwards Deputy Chairman of the Board of Customs, all of whom had personal opportunities of forming an opinion of my official character and services. With reference to the return of my attendance at the office for the last ten years, which will be laid before your Lordships, conformably to a Treasury Regulation, I may be permitted to observe, that, in consequence of the office closing at two o'clock on Saturdays, and there being no Board held on those days, my attendance on that day has been dispensed with for many years; partly from motives of indulgence, but also

W. H. Stephenson, Esq.

14 March 1856.

also with a view of enabling me to prepare for the Board business for which I seldom find leisure during the usual hours of attendance at the office, and to which I have habitually devoted some portion of my evenings, as well as of my Saturdays. I have only to add, that the situation of assistant secretary in this office was abolished on the reduction of the War Establishment in 1827, and that notwithstanding the subsequent incorporation with this Board of four other offices of account, the staff of which was in every instance reduced, no additional assistance has been afforded me to meet the increased duties that have thus devolved on my department. I have the honour to be, &c. *John Lewis Mallet.*" This is a letter addressed to Mr. Mallet by the Right Honourable William Huskisson, on the occasion of his appointment to the situation of secretary to the Audit Office. "Eartham, 30 July 1806. Dear Sir,—I have received with very sincere satisfaction the information conveyed to me in your letter of yesterday's date, and beg leave most cordially to congratulate you on the arrangement. It is one which your talents and zeal will, I am sure, render highly beneficial to the public; and if, by placing them last year in a situation in which they were more likely to be noticed, I could flatter myself that I had thereby contributed in any degree to this further advancement of your just views and pretensions, I should feel doubly gratified in recollecting the opportunity I then had of marking the sense I shall ever entertain of your father's services, and of your own personal merit. I remain, dear sir, your very faithful and obedient servant, *W. Huskisson.*" The next is a letter from Mr. George Harrison, Assistant Secretary to the Treasury. "No. 4, Spring Gardens-terrace, Monday, 3 April 1826. My dear Sir,—I beg you will accept my best and cordial thanks for your very kind and gratifying note of this morning. It is a heartfelt satisfaction to me, in my retirement from a long and busy official life, to carry with me, from my official associates, those feelings of kindness which you have expressed to me; and I beg to assure you, that I shall always reflect with pleasure on the friendly and courteous manner which, in our official intercourse, I have ever experienced from you, and that I am fully sensible of the merit of your services in the important station which you have now held for nearly 20 years. Believe, me, my dear sir, with great truth, very sincerely yours, *George Harrison.*" The next letters are from the Marquis of Lansdowne and from Lord Monteagle, on the occasion of Mr. Mallet's application, in 1835, for a seat at the Board. "Lansdowne House, January 2d. My dear sir,—Although, as I mentioned to you in my letter from Bowood, I felt it impossible for me to offer an opinion to Lord Melbourne and Mr. Rice on a question so purely technical as your legal eligibility to fill the office of auditor, I felt most anxious, on coming to town, to hear the result of the consideration which has been given to it. I am concerned to find it has been such as absolutely to preclude the appointment; but I am persuaded that you will be glad to hear, under these circumstances, that Mr. Edward Romilly is appointed to it. I can also assure you that both Lord Melbourne and Mr. Rice are ready and desirous to record, in any way that is in their power, the preference which would have been thought due to you, had the state of the law admitted of it. I remain, my dear sir, very faithfully yours, *Lansdowne.*" "Downing-street, December 1st, 1835. Sir,—I am directed by the Chancellor of the Exchequer to acknowledge the receipt of your letter of this morning's date. He desires me to assure you that he has the fullest sense of your abilities and your valuable services as a public functionary, to which he will not fail, should circumstances require it, to bear the warmest testimony. The choice, however, rests exclusively with Lord Melbourne, and though he will feel very great satisfaction, should his Lordship find it to be consistent with what he thinks most for the public service, to give you the vacant seat at the Board of Audit, yet he does not feel himself at liberty to interfere in the matter. I have the honour to be, sir, your very obedient servant, *S. E. Spring Rice.*" The next is a letter from the Honourable Edward Stewart, Chairman of the Board of Audit from 1821 to 1827. "My dear Mallet,—A report having reached me, that after nearly 50 years' service, you are about to retire from the Audit Office, I cannot refrain from addressing you. It is about 20 years since we served together, my testimony may, therefore, have little value; yet I have so strong a sense of the importance of your services, during the five years I was Chairman of the Board of Audit, and when the Department was occupied in the investigation of the most important accounts, having under consideration not only the ordinary business

W. H. Stephenson, Esq.

14 March 1856.

which usually comes under their audit, but also the voluminous Commissariat accounts of the (then) late war, that I cannot refrain from expressing my opinion of them, and I have no scruple in stating, that the Board, myself, and the whole department derived the greatest assistance and benefit from the zeal, sound judgment, and equity invariably evinced by you during these investigations. I can also assert that my brother James, who remained assistant secretary at the Treasury for many years after I quitted the Audit Office, and of whose sound judgment I believe I am not singular in having a very high opinion, assured me, up to the day of his death, that he entertained the highest opinion of your talents, merit, and services, and had derived more benefit from your assistance with reference to Audit Office accounts, than from any individual whatever. Believe me, my dear Mallet, ever yours sincerely, *E. Stewart*." Those, I believe, are the whole of the testimonials that were furnished by Mr. Mallet.

1056. What was the amount of the superannuation that was actually awarded to him?—The Report of the Superannuation Committee upon it is as follows: "There appears to be some laxity of attendance of the Audit Board, particularly on Saturdays; but Mr. Mallet's zeal and ability are highly attested, and the many absences on account of sickness during the last 10 years are evidences of his impaired strength rather than decaying zeal." The amount of the award was 850*l.*

1057. Was there any remonstrance against that award?—There was a remonstrance, which was partly of a private nature. One remonstrance was a letter from Sir Francis Baring, which I have his permission to read, which was addressed to Mr. Rich upon the subject; it is dated 5th June 1848. "Dear Rich,—With respect to Mr. Mallet's service and character as a public servant, I may be considered as an unfair authority, as he has been long personally known to me, and married a distant connexion; I would rather, therefore, state the opinions of others, who have had some means of knowing that he was ever held in high estimation by all those with whom I have acted at the Treasury. Lord Melbourne, as you are aware, would for his services have made him a Commissioner; the law prevented him; but he was so much satisfied with his conduct, that being unable to give him a seat at the Board, he gave his son a clerkship in the office. I know James Stewart, the late Secretary of the Treasury, no mean or loose judge of public service, had a very high opinion of Mr. Mallet; the same opinion was entertained by Mr. Serjeant Praed, Chairman of his Board; by Mr. Wishaw, one of the Board, and by Mr. Larpent, late Chairman. Unfortunately all these gentlemen are gone, and a generation has come forward who are less acquainted with his career; for myself, if my opinion is to go for anything, I should say that he was as good a public servant as I have ever met with, and one upon whose talent, integrity and good sense the greatest reliance could be placed. I am aware that you ought to place weight upon the returns of official attendance; but while this is an ingredient for consideration, I do not think that an active and zealous public servant should be deprived of any part of his retired allowance upon this ground only. The circumstances are different in each case, and to many a man, a day not at the office is more profitably employed for the public than if he were in attendance. Latterly Mr. Mallet has been subject to bad health, and was often unable to attend; but though I never heard this mentioned without regret, I never heard that he neglected his duties in consequence. Perhaps I may add, what is not a very obvious praise, but of no small value, through his hands cases of great delicacy, as regards accounts, passed; his opinion, one way or the other, would have made a difference of no small importance to parties. I do not regard it as a matter of praise to a public servant, that he has not made his official position the means of obtaining base profits, but I think it is something, that amid all the attacks, I have never heard it said that there was any appearance of favouritism or partiality during his official superintendence. I am, dear Rich, yours &c., *F. Baring*. As Secretary of the Treasury, I have had repeated occasions of seeking and profiting by his advice, which he gave honestly, acceptable or not." There is another letter, to the same effect, from Sir Alexander Spearman. "My dear Rich,—In the case of Mr. Mallet, which has been submitted to the Treasury for superannuation, I should be glad, if you would allow me, as an old Treasury officer, who had not only cognizance myself of his merits and services, but was perfectly aware of the feeling entertained

W.H. Stephenson, Esq.

14 March 1856.

entertained in respect to him by my predecessors, to bear my testimony to those services and merits. His service has been very long and very faithful, and such was the opinion entertained of him by my predecessors, as well as by myself, that I should, had I been now at the Treasury, have humbly recommended to the Board to grant him the largest amount in their power under the authority of the Statute. There are not many cases in the public service in which men either can or do give such service so long, and I am satisfied it is for the advantage of the public that such cases should always be very favourably dealt with. I hope you will excuse my writing to you on this matter. Very truly yours, *A. Y. Spearman.*" The next document is the Report of the Superannuation Committee of the Treasury, which states, "On reading Sir Francis Baring's and Sir Alexander Spearman's strong testimony to the merits of Mr. Mallet, and their explanation of the cause of his occasional non-attendance at his office, while not the less employed on his official duties, we recommend an increase amounting to 884 *l.*

1058. What would have been the highest amount to which he would have been entitled under the Act?—The highest amount to which he would have been entitled under the Act would have been 916 *l.* 13 *s.* 4 *d.*

1059. What was the principle upon which the deductions from that sum were made?—The principle at that time in force was laid down by the Treasury Minute of 1831, which states, "My Lords will consider themselves warranted, in ordinary cases, to grant an allowance equal to about four-fifths of the scale authorised by the Act; but my Lords will deem it their duty to award a lower rate of allowance in cases where it shall appear to them that the services of the parties have not been such as to entitle them to that amount, or where the circumstances shall lead my Lords to consider that a less sum will be proper. And my Lords will also fix the allowance either at the highest amount or at a rate between four-fifths and the whole of the amount authorised by the Act, according to the merits of each case, wherever they may appear to entitle the party to more than the ordinary rate." "My Lords are aware that in many public offices a record is kept of the attendance of the officers and clerks every day; and in those offices in which either no record, or an imperfect record is kept, my Lords desire that a perfect record may be kept in future, embracing the name of every individual who considers himself entitled to the benefit of the Superannuation Act, which record my Lords require, on the ground that the claim of each person to a pension for life on account of his services must depend, partly on the proportion of his time which has been given to the public service, and that my Lords must be much guided in determining the amount of superannuation allowance by a reference to the extent of actual attendance given by each person. And in departments in which either no record, or an imperfect record, is kept, the heads of such departments are desired to furnish the best information in their power of the extent of attendance given by each person recommended for superannuation, whose daily attendance may not be on record, stating whether such attendance has been 'very constant and very punctual,' or 'regular,' or otherwise, with any explanation they may have to offer, transmitting at the same time the exact statement of the attendance of those persons from the period when the order to keep a perfect record shall come into operation, which my Lords desire may commence on the 1st of July 1831. My Lords are aware that the value of an officer's services, and the extent of his exertions, are not always in proportion to the number of days on which he may have attended in his office; but my Lords are nevertheless persuaded that, in general, the best and most useful public servants give the best attendance."

1060. Will you explain the principles upon which the deductions were made below the amount fixed by the Act?—The usual course at that time was to make a deduction of one-fifth, except in cases of particularly good service, when a certain allowance was made.

1061. Was one-fifth the deduction in Mr. Mallet's case?—In his case the maximum amount was 916 *l.* 13 *s.* 4 *d.*; the one-fifth deduction would have reduced it to 733 *l.* 6 *s.* 8 *d.*, which would have been his award of pension under ordinary circumstances; then an addition was given to him, in consideration of three years' service within his class, of three-fifths of that deduction of one-fifth, which one-fifth amounted to 183 *l.* 6 *s.* 8 *d.*; three-fifths, making 110 *l.*,

W. H. Stephenson, Esq.

24 March 1856.

were given back to him, and that brought the amount up, in round numbers, to 850*l.*, which amount was awarded to him.

1062. You stated that an addition was made in consequence of a subsequent representation?—Yes; then another fifth was added to that three-fifths allowance, making four-fifths of the whole deduction, which gave him 884*l.*

1063. Was that increased pension offered to him?—Yes, it was offered to him. A formal communication of their Lordships' pleasure was made to the Audit Office, that his pension should be raised to 884 *l.* instead of 850 *l.*, but Mr. Mallet declined to receive that addition.

1064. Did he decline it officially?—He wrote a letter to the Treasury, which I have here.

1065. Will you read that letter?—"Hampstead, 12th June 1848. My Lords,—The Commissioners of Audit having communicated to me a letter of Sir C. Trevelyan's, of the 7th instant, by which they were informed, with reference to a former letter of the 3d instant, fixing my superannuation allowance at 850 *l.*, that your Lordships had had before you some further testimonials in regard to my services, and had likewise been informed that I had been employed in official duties during my occasional absences from the office during the last 10 years, and that under these circumstances your Lordships had been pleased to increase my retired allowance from 850 *l.* to 884 *l.* per annum. At the same time that I feel bound to express to your Lordships my humble acknowledgements for your consideration of my case, I request to be permitted to observe, that the disappointment I have felt, and that my friends have felt, at your Lordships' decision on my memorial had no reference to the amount of the superannuation allowance granted me, the sum of 850 *l.* per annum being ample for my moderate wants, and for any services I may have rendered, but because I had entertained what appears to me to have been a just and well-founded expectation, that the Report of the Commissioners of Audit, and the other testimonials that accompanied my memorial, would have secured me the same favourable terms as to many other public servants (two of them in my own department), to whom, within the last 10 years, the full Parliamentary allowance has been granted; but if any new and restrictive rule of practice precluded your Lordships from thus acknowledging my services, the reason would have been assigned. I could not likewise but feel that the taking my official attendances for the last 10 years as the measure of the value of a laborious public life, that had extended over half a century, and to the efficiency of which the most unqualified testimony had been borne by competent witnesses, was peculiarly ungenerous. Your Lordships will thus perceive that the addition of 34 *l.* now proposed to be made to my retired allowance, gratefully as I feel the kindness of the intention, would leave me in the same painful predicament as I have above described; and that my acceptance of such an offer, obviously intended, as it is, to meet a case of alleged complaint as to the inadequacy of the remuneration of 850 *l.* per annum already awarded to me, would convey an impression of pecuniary avidity on my part, unwarranted by circumstances, alien to my character, and repugnant to my feelings. I therefore trust that your Lordships will allow me respectfully to decline availing myself of it. I have the honour to be, my Lords, your Lordships' faithful and humble servant, *John Lewis Mallet*."

1066. What step did the Treasury take in consequence of that letter?—That letter was submitted to the Superannuation Committee, who made this memorandum upon it, which was communicated to Mr. Mallet: "Mr. Mallet appears to labour under misapprehension as to the appreciation of his services, and the enlarged amount of superannuation granted to him. Without entering into any detail of the instructions under which my Lords act, Mr. Mallet may be informed that the extent of actual attendance given by each person during the last 10 years of his service, and a consideration of how fully his services have engrossed his time and attention, are subjects that are particularly directed to weigh in apportioning the amount of superannuation, as also the number of years passed in the class within which the claimant for superannuation stands. Mr. Mallet will easily perceive the bearing of these considerations on his own case, and that the reference to his official attendance for the last 10 years was imperative, while a liberal review of his whole service, as attested by many high authorities, has so far counteracted their consideration, that he has been granted an allowance nearly approaching to the full amount

of

of his class of superannuation. This is the legal and substantial expression of their Lordships' appreciation of his service."

1067. There the matter ended, did not it?—There was a further communication from Mr. Mallet, in explanation, still begging that he might be allowed to decline receiving that additional allowance, which, under the circumstances, their Lordships acceded to, and restored the allowance to the original grant of 850 *l.*

1068. Mr. *Rich.*] Will you state whether the award thus given is in accordance with the awards that are usually made under similar circumstances?—It was quite in accordance with the awards that would have been made under the circumstances at that time, but the practice has been a little altered since that by a different mode of making the deductions; at that time the deductions were made on a fifth of the legal allowance; since that time the practice has been introduced of graduating the deductions on a twelfth of the salary, which is the measure of increase of the scale of superannuation.

1069. At the time when that was made, it was made in accordance with the practice at the Treasury, and in accordance with the Treasury Minutes and Rules which you have read?—Quite so.

1070. Supposing a person of precisely similar official merits with those of Mr. Mallet had retired at the same time, with the single difference that he might have served 49¾ years, would it have been according to the Treasury practice to have made no distinction as to those nearly two years' difference of service?—Certainly not.

1071. Had Mr. Mallet been granted his maximum, there would have been no means of marking the distinction of the difference of service between his case and the case which I have just stated as opposed to his?—None whatever.

1072. Except by making a special case of reference to Parliament?—Exactly.

1073. Taking your acquaintance with the proceedings before the Treasury, was there anything in the case of Mr. Mallet which would have justified the Treasury in so placing it as to have required the sanction of Parliament to an additional grant?—I apprehend not, so far as I can judge from what I have seen since, not knowing the case at the time.

1074. In the recommendations which you have named, does it appear that the Treasury resisted a pressure from persons in high authority, or that they acceded to that pressure?—They resisted the pressure, certainly.

1075. Sir *F. Baring.*] You state that the mode in which that retired allowance was calculated was in accordance with the Minute of 1831; do you mean to say that it was in accordance with the then practice of the Treasury, or that it was in accordance with the practice of the Treasury from 1831 to 1841?—Perhaps I am not very competent to speak upon that subject, because I knew nothing at that time of the practice of the Treasury.

1076. Supposing I were to state to you, that having been at the Treasury, and having been conversant with the practice, and having made a great many of those minutes myself, my recollection was that in cases of strong recommendation of the heads of departments, we always gave the maximum allowance, would your knowledge of the Treasury business be such as to enable you to say that I was in error in that statement?—No, it would not, certainly.

1077. When did you take charge of the superannuation business?—Only within the last four years.

1078. When you spoke just now of pressure, you referred to the testimonials sent in by myself and Sir Alexander Spearman?—I did.

1079. Do you happen to know whether Mr. Mallet himself did apply to me upon the subject?—I apprehend that he did not; and I think there is some proof that he did not, because he particularly says in one of his letters that the application was made without his approbation, or even his knowledge.

1080. You do not know that the case was brought before me by Sir Alexander Spearman, or by some one connected with the public service?—I do not.

1081. Mr. *Rich.*] With regard to representations similar to those you have read, is it the practice to make them public documents?—No. I apprehend the course, so far as I am aware, would have been to repudiate anything like a private application with reference to what ought to be a public award; any private application, I take it, would have been returned to the party or taken no notice of.

W. H. Stephenson, Esq.

14 March 1856.

1082. A private application being recorded in the Treasury, is treated as a public document?—Quite so.

1083. Those applications therefore were treated as public documents?—They were made public documents by being numbered with the papers to which they related, and placed in the registry department of the Treasury, and recorded.

1084. Does such a practice tend to prevent any suspicion of private interference?—I should think so, unquestionably.

1085. Sir *F. Baring.*] I was one of the Lords of the Treasury, Secretary of the Treasury, and Chancellor of the Exchequer at the time when Mr. Mallet was in the public service?—Yes.

1086. And Mr. Mallet served under me?—Yes.

1087. Sir *H. Willoughby.*] Am I right in collecting from your evidence that this diminution of a fifth was founded upon a defalcation in the attendance of Mr. Mallet upon his office?—No; Mr. Mallet had a higher rate of allowance awarded to him than an ordinary public servant would have had, in consideration of the very high testimonials borne to his character; but possibly if his attendance had been quite perfect he would have received the whole sum which the law allowed.

1088. Why had he not the whole sum which the law allowed?—Because his attendance was not such as to justify the whole amount being given to him.

1089. Does the Treasury make a distinction between a want of attendance arising from ill health, and a want of attendance arising from other causes?—Of course they would make more allowance for a man who was disabled from attending by ill health.

1090. During the time of the later career of Mr. Mallet, was not he labouring under a heavy affliction?—I believe so.

1091. Mr. *Rich.*] Is there not a column of subdivision as to absence arising from ill health or other causes?—Yes; according to the printed paper, one of the necessary things to be mentioned is the absences during each of the last ten years, stating whether they arise from illness, or from other causes; such a return was furnished in Mr. Mallet's case.

1092. You stated that it was in consequence solely of his non-attendance; I think you previously stated that reference was also had to the fact that he had only completed three years within his class?—Yes, that was stated.

1093. Sir. *F. Baring.*] I observe that in your calculations a great deal more stress is laid upon these fifths than I can recollect could be justifiable according to the usual practice under the Minute of 1831; has there been any Minute passed since that time?—There was no Minute, but there was a report or memorandum made by the Superannuation Committee, stating the course which they intended to pursue in future, and that course has been followed since.

1094. Was that a general course?—It was intended to be laid down as a general rule to be observed thereafter.

1095. And that Report related to the whole public service?—It related to the whole public service.

1096. Was that Report laid on the table of the House of Commons?—I am not aware that it was.

1097. Was it a Minute of the Treasury?—No.

1098. You are conversant with the Superannuation Act?—Yes.

1099. You perhaps have referred to some of the debates and discussions upon it when it passed?—Yes.

1100. Do you remember the 24th section of that Act?—I do not at this moment remember what the purport of the clause is.

1101. Will you read it?—"And whereas the scale of allowance under this Act specifies the highest rate which a superannuated officer can receive, unless his case be specially laid before Parliament: And whereas it is expedient that the Lords of His Majesty's Treasury and the Lords of the Admiralty for the time being respectively should consider the health, age, meritorious conduct, and other circumstances of each party applying for a superannuation allowance, in order to exercise their discretion in fixing the amount of such allowance, subject always to the limitation prescribed by this Act: And whereas it is expedient that Parliament should be made acquainted with the manner in which such discretion shall be exercised; be it therefore enacted, that all orders of His Majesty in Council and Minutes of the Lords of the Treasury

Treasury which shall at any time be framed or passed, laying down any general rule or regulation respecting the granting of superannuation allowances, shall within one month of the date thereof, if Parliament should be then sitting, or if not, then within one month after the commencement of the next ensuing Session of Parliament, be laid before the two Houses of Parliament respectively."

1102. Do you happen to remember that that clause was inserted with a view of meeting an objection that was taken to the Minute of 1831, that the Treasury might make Minutes by which they would deal arbitrarily with the public service, and that the intentions of Parliament might thereby be entirely upset?—No, I am not aware of that.

1103. You say that that Report was not laid upon the table of the House?—Not that I am aware of.

1104. Sir *S. Northcote.*] You have no doubt that the Treasury were fully competent to make such a regulation as that, as a general rule, that the amount to be granted for superannuation should be four-fifths of the amount specified in the Act of Parliament?—They had full discretion within the limit of the scale laid down by the Act.

1105. You consider that the Treasury had the authority to do it, provided they did not go beyond the scale?—No doubt they had.

1106. There is nothing particular in the limit of four-fifths; they might have made it three-fifths, or two-fifths, or anything else?—There is no particular allusion in the Act to the proportion.

1107. The Minute of 1831 of course was made before the Act of 1834 was passed?—Yes.

1108. The Act of 1834 makes no reference whatever, does it, to the practice of the Treasury of giving less than the amount specified by Parliament?—None that I can recollect.

1109. Nevertheless you think that it was not inconsistent with the spirit of the Act of 1834 that the Treasury should construe the expression "not exceeding," which is used in the clause that relates to the amount of allowance, as giving them authority to limit the amount to any proportion that they might think fit?—I apprehend that was the intention of the Act.

1110. And the Act, therefore, might be construed strictly as against the public servants in that respect?—Yes.

1111. Sir *F. Baring.*] At the time when the Act was passed, the Minute of 1831 was upon the table of the House, I apprehend; was not it?—Undoubtedly.

1112. You are so far conversant with what took place at the time, that you know there was a very considerable debate upon that Minute?—Yes, I am aware of that.

1113. There was a strong attempt to upset the Minute of 1831, at the time that that Act was passed?—I believe there was.

1114. In consequence of that, this clause was introduced?—I was not aware of that.

1115. Is not the subsequent regulation of the superannuation committee, which is the general regulation as to the superannuation of the public service, a regulation laying down general rules respecting the granting of superannuation allowances?—Yes, I apprehend it is.

1116. This did not occur in your time, nor was it your duty to look at this matter, but it was the duty of the Secretary of the Treasury?—Quite so.

1117. It certainly was not a Minute of the Treasury?—It was not.

1118. The Act of Parliament says that any Minute containing such directions shall be laid upon the table of the House; but this was a regulation?—This was a regulation.

1119. But it had, as far as the practice was concerned, the fullest effect of a Minute; is not that so?—I should hesitate to say so, for this reason, that I apprehend the same power which made that regulation could have established a new regulation, if another Board had thought fit to alter the practice.

1120. Is it not the same with regard to a Minute, that a subsequent Board may alter it if they think fit?—Yes; only that a Minute is supposed to have a more permanent character.

1121. So long as the regulation was in force, and was not upset, had it not practically, with regard to regulating the superannuation allowances, the same effect as a Minute of the Treasury?—Yes, it had.

W. H. Stephenson, Esq.

14 March 1856.

1122. If it had been a Minute of the Treasury, according to the Act of Parliament, it would have been bound to have been laid upon the table of the House?—I think it would.

1123. But being a regulation of the superannuation committee, it was not laid upon the table of the House?—That was the case.

1124. Practically, has not the effect been to avoid the object of the Legislature, who were anxious that that information should be laid upon the table of the House?—Construing that clause in the way in which it is put before me now, it appears that that is the case.

1125. *Chairman.*] Do you think that there was any object of that kind in view; do you believe that the superannuation committee, when they made that regulation for their own guidance, had in view the evasion of the clause of the Act of Parliament?—I think that their object was to introduce a better practice on behalf of the public servants, with reference to the one-fifth.

1126. Mr. *Rich.*] Were great complaints made as to the carrying out of that deduction of one-fifth?—I believe there were very great complaints.

1127. Will you read the third clause of the Treasury Minute of 1831?—"My Lords, upon a mature consideration of the Act, are clearly of opinion that it was not the intention of the Legislature that the full allowance authorised by the scale attached to the Act should be granted indiscriminately to all entitled to superannuations, but that while that allowance was confined to servants of the public, who have served with diligence and fidelity, the amount should be adapted to the individual merits and particular circumstances of each case."

1128. That Treasury Minute was laid before Parliament, and formed a subject of discussion upon the passing of the Act of 1834?—I believe it did.

1129. Should you consider the individual merits and particular circumstances of a case of superannuation to be affected by the more or less good service of the person applying for superannuation?—Unquestionably.

1130. Then this third paragraph of the Treasury Minute would have reference indirectly, but necessarily, to the service of a person applying for superannuation?—Certainly.

1131. In the 24th section of the Superannuation Act, it is stated, "That the Lords of Her Majesty's Treasury, and the Lords of the Admiralty for the time being respectively, should consider the health, age, meritorious conduct, and other circumstances of each party applying for a superannuation allowance"?—Yes.

1132. Should you consider that the words "other circumstances" would fairly and legitimately cover the question of service within the class?—I think it would.

1133. You say that the practice of considering the length of service within the class originated about the year 1846?—I do not know exactly; I think it was about that time.

1134. About that time, from your general knowledge, you would say that there were considerable complaints made that the period of service within the class was not regarded?—I believe so; I know it more from what I have heard than from my actual knowledge at the time.

1135. If without considering the service within the class, superannuations were made, and a person who had served, say 41 years, and another who had served 44 years, were equal in all respects except the period of service, should you say that the person who had served 44 years, and received no more than the person who had served 41 years, suffered a grievance?—I think he would.

1136. The Treasury practice, allowing a consideration of three years' additional service, was, so far, a mitigation of the preceding practice?—Yes, so it appears to me.

1137. That practice, you say, was established about 1846?—Yes.

1138. No Minute was drawn up thereupon?—None that I am aware of.

1139. It was rather a precedent, then, than a Minute?—It was so.

1140. Being a precedent, it was not so binding upon any succeeding superannuation committee?—No, but it was an alteration of a previous Minute.

1141. You have already stated, that under the third paragraph of the Treasury Minute, directing the consideration of the individual merits and the particular circumstances of the case, and under the 24th section of the Superannuation Act, directing the consideration of other circumstances, the superannuation committee was justified in making it a practice to consider the period of service within a given class?—I think so; that is my opinion.

1142. Sir

1142. Sir *F. Baring.*] You stated that this was an alteration of the practice; do you mean that it was the practice at the Treasury, in making superannuation allowances, not to consider whether a person was superannuated just after he passed 20 years' service, or was near his 25th year's service?—No; the alteration of the practice was, that the Treasury introduced a regularly graduated scale, so that they now give the exact proportion according to the length of time that a person has served in his class.

1143. Then the difference between the two practices is not, as I understand you, that before this report of the superannuation committee the circumstances of the time of service were not considered, but that after that report there was a scale fixed with regard to each year?—Quite so.

1144. Have you that report with you?—No, I have not; I was not prepared to be examined upon it, and I did not bring it down with me.

1145. Sir *S. Northcote.*] Are you at all aware what the practice at the Audit Board was with regard to meeting on Saturdays?—The practice was to have no Board on the Saturday; the office broke up at two o'clock.

1146. Did the Commissioners attend on Saturday?—I do not know; there was no regular Board on the Saturday; that is stated in Mr. Mallet's memorial.

1147. *Chairman.*] Are you acquainted with the case of Mr. Luttrell, who was superannuated in 1850?—Yes; I have the papers relating to it here.

1148. Will you state the particulars of that case?—The cause of Mr. Luttrell's retirement was, that there was a great alteration at the time contemplated by amalgamating the Board of Stamps and Taxes with the Board of Excise; they became what is now the Board of Inland Revenue; and in order to facilitate those arrangements, Mr. Luttrell, who was one of the Commissioners of Audit, and who was in bad health, placed his appointment at the service of the Government, in order to enable them to make arrangements on behalf of some of the Commissioners who would be obliged to go out from the Consolidated Board, and would otherwise have been thrown back upon the world without any provision at all, their service being too short to entitle them to superannuation.

1149. Was the general effect of that consolidation economical to the public?—Yes; the immediate saving was 8,100*l.*, and the eventual saving was 11,100*l.*; there were 12 Commissioners, and when the two Boards were consolidated, that number was reduced to seven; it is now reduced to five or six.

1150. Was Mr. Luttrell's office held upon the same tenure as a judicial office?—Yes; he could only be ejected by an Address of both Houses of Parliament to the Crown.

1151. During good behaviour?—Yes, during good behaviour.

1152. And his salary was charged upon the Consolidated Fund, and not annually voted?—Yes.

1153. What award was made in his case?—The award given to him was the full allowance permitted by the provisions of the Act of Parliament. There were two other officers at the same time placed upon the retired list, Admiral Percy, who was a Commissioner of Excise, and Mr. Seymour Montague, who was a Commissioner of Stamps and Taxes I have here the report of the three cases, which, with the permission of the Committee, I will read: "In considering the letters of Admiral Percy, Mr. Montague, and Mr. Luttrell, expressing their willingness to retire from the service, with a view to facilitate the arrangements necessary to the consolidation of the Boards of Excise and of Stamps and Taxes, it may be allowed, without detriment to the general principles of superannuation, to treat theirs as exceptional cases, and so to exempt them from the deductions usually made from the maximum amount of superannuation legally apportioned to their several periods of service. They hold their several Commissionerships by patent from the Crown, which, although legally revocable, has been usually considered and treated as for life. By their voluntary retirement, the harsh measure of ejection of others, upon whom, from shortness of service, it would have fallen with peculiar severity, has been avoided, and a large saving to the public, with a prospect of more prompt and efficient despatch of business, has been effected, to the satisfaction of all parties; and, therefore, to the better working of the consolidated Board under the proposed changes. One of the Commissioners, Admiral Percy, has special grounds for still more favourable considerations, for the reasons stated in his letter. All that would, under the most ordinary circumstances, have been deducted from the other two Commissioners,

W. H. Stephenson, Esq.

14 March 1856.

sioners, would not have amounted jointly to 100 *l.*, and it is, therefore, more to guard the principle of making discriminating deductions in ordinary cases of reduction that the above reasons for making this a special case are stated, and with a view to prevent its being drawn into a precedent. It is therefore recommended that the authorised amount of superannuation for the number of years' service of each Commissioner be allowed them respectively without deductions."

1154. If Mr. Luttrell had not voluntarily signified his willingness to retire, it would not have been in the power of the Government to compel him to retire?—Certainly not.

1155. Were any representations made to the Treasury with respect to his case?—None that I am aware of. I think it would appear very clearly, from their letters, that the cases of these gentlemen were dealt with in the ordinary way in which the Treasury would have dealt with any person on abolition of office.

1156. Mr. *Rich.*] Had the office been abolished by Act of Parliament, the usual grant to Mr. Luttrell would have been two-thirds, would not it?—Yes; that is the usual award given for patent offices held upon those terms.

1157. Which would be more than he received under the award which you have just read?—He would have been entitled, according to that principle, to 800 *l.* a year instead of 700 *l.* a year, the sum which was actually awarded to him.

1158. Sir *F. Baring.*] In the Audit Board the appointments are held by Parliamentary title, *quamdiu bene gesserint*?—Yes.

1159. Is it the habit, when they retire, to take deductions, or are they considered, from the tenure of their office, to be out of the common rule?—No; if they voluntarily resigned their offices, they would be treated as all other officers in the public service would be treated.

1160. They are in the Schedule, are they not?—Yes; they are in the Schedule to the Act of Parliament.

1161. In point of fact, there was no difference made in this case from that of the other Commissioners who resigned?—Had Mr. Luttrell been in any other branch of the service, he would have been treated upon the same terms.

1162. Mr. *Rich.*] His case was treated as an exceptional case, in order to facilitate the reduction effected by the consolidation of two other offices?—Yes.

1163. Had Mr. Luttrell been afflicted with illness, and applied for retirement in the usual form, and under the usual circumstances, he would have been subject to the usual deductions?—He would.

1164. Sir *F. Baring.*] What are the rules with regard to the abolition of office; are not the same rules for the abolition of office usually applied as in the case of superannuation?—It is generally the practice to give a more enlarged consideration to persons who are ejected suddenly from office without having time to make those preparations which a man retiring voluntarily from office is enabled to make; but beyond that they are dealt with within the limits of the Act.

1165. Is that under the regulation recommended by the Second Report of the Sinecure Committee?—I do not at this moment bear that regulation in mind.

1166. Mr. *Rich.*] In giving compensation upon the reduction of office in the case of persons who hold office at pleasure, and those who hold office under patent, a distinction would necessarily be made in obtaining what is called their voluntary retirement?—Certainly.

1167. Sir *F. Baring.*] Is there no Minute adopting those regulations of the superannuation committee?—There is a Minute which lays down that in dealing with abolished offices the principle of the Superannuation Act is to be observed.

Sir *C. E. Trevelyan*, K.C.B.

Sir *Charles Edward Trevelyan*, K.C.B., called in; and further Examined.

1168. *Chairman.*] HAVE you any explanation to give to the Committee with reference to the statement which they have received upon the subject of the redundant list?—I beg to submit to the Committee the following explanation. A personal interpretation has been given to part of my evidence, which

was

Sir C. E. Trevelyan, K. C. B.

14 March 1856.

was not intended by me. The passage occurs in answer to Question 402, and is as follows: "There are two principles at the Treasury going on concurrently; one the principle of service, which looks only to good administration; the other, the principle of patronage, which also looks to the public good, but in an entirely different way, and which has its own rules." The meaning which I intended to convey to the Committee, will be seen on a comparison of the three following passages of my evidence. The first is in answer to Question 391, and is as follows: "The sixth cause (I was explaining the causes of the unnecessary increase of the pension list), is the absence of any power acting in the interests of efficient and economical administration sufficiently strong to bring into re-employment persons who have once been placed on the redundant list." The second passage is in answer to Question 432, and is as follows: "What I submit is, that there is no power of habitually acting in the interests of the public service and of good administration, sufficient to secure the immediate re-employment of the persons who are now placed in such numbers upon the redundant list." The third passage is in answer to Question 620, and is as follows: "In my previous evidence, I said that there were two principles in concurrent progress at the Treasury, patronage and service; I beg to say that in using those expressions, I did not mean to make any personal allusion whatever. I merely used the expressions in the sense in which they are used in the Report of Mr. Vernon Smith's Committee on that very subject. It is there said, 'In all such cases, the vigilance of the Government should be exercised to return him (that is, an officer on the redundant list, who is fit for service) to office, although their patronage might thereby be diminished.' I was asked why the Treasury had not taken the persons placed on the redundant list, and brought them again into active employment, and my meaning in my answer was that the Treasury, as a single office, as one establishment, had not acted to the extent that might have been done in the manner recommended by Mr. Vernon Smith's Committee."——I was also asked whether I had made any representations on the subject of this state of things, and I said I had *to the Chancellor of the Exchequer*, and to him only, for such is the true meaning of my words. My proposal was that a power should be established which should be sufficiently strong to bring back persons to active service at any age and in any department, and I therefore spoke to the Chancellor of the Exchequer, who might deal with the subject as a member of the Executive Government, and not to the Secretary charged with the duty of making the appointments in the gift of the Treasury, because the appointments at his disposal are almost all to junior situations, suited only to young men, and are confined to particular departments.——In my answer to question 402, I had in my mind the Executive Government, which is properly represented by the Treasury in matters of this sort, and I did not refer to the ordinary executive department of the Treasury. What I meant to say, and what I think I did say, was, that in dealing with the redundant list the Government has acted under the influence of two motives, both of which I expressly said *had the public good for their object*. I entirely disclaim the intention of imputing blame in any quarter, and most certainly what I said had no reference whatever to the Secretary to the Treasury. It will hardly be expected of me to enter upon the reasons which may have induced successive Governments, acting through their various executive departments, to have had regard to other considerations in making appointments to the public service, besides that of reducing the redundant list.——The accuracy of my statements respecting redundant officers has been called in question. What I said was, that when officers had been placed on the redundant list they were rarely taken off. In making that statement, I referred to my own experience, and I had before my mind a considerable number of cases which appeared to me fully to bear out the assertion. I have now made a list of them. There have been others to which my attention has from time to time been called since I have been at the Treasury, which have become obsolete by lapse of time, but these were all fresh in my recollection when I made the assertion. I beg leave to give the list in. With the exception of two lately belonging to the Privy Council Office in Ireland, none of the officers in this list are included in that which was last presented to Parliament as the annual redundant list.

[*The following Returns were delivered in:*]

Compensation Allowances on Reduction or Abolition of Office.

NAME.	OFFICE.	Age at the Time of Retirement.	Period of Service.	Yearly Salary at the Time of Retirement.	Yearly Allowance Granted.	Cause of Retirement.	Authorised by Treasury Minute; Allowances commenced on
		Years.	*Years.*	£. s. d.	£. s. d.		
Hitchins, H. (*See* Estimate for 1855–6, p. 22.)	Inspector of Prisons, Ireland	-	28	750 – –	565 – –	Abolition of office on the appointment of three Directors of Convict Prisons. Recommended by the Irish Government for the redundant list on his full salary, with a view to his re-employment at the earliest opportunity, Mr. Hitchins being an active and intelligent public officer, and competent to fill a place in many departments of the public service. The allowance accordingly granted by the Treasury until such time as an opportunity may occur for re-employing him in the public service.	16 Dec. 1854.
Dawkins, C. G. (Ditto, p. 31.)	Consul-General, at Venice, to the Austrian States.	43	23	1,200 – –	600 – –	Abolition of office, the change proposed to be made being, that whereas there had been a Consul-general and a Vice-Consul at Venice, with salaries of 1,200 *l.* and 100 *l.* respectively, both these offices were to have been discontinued, and a Consul-general, with 700 *l.* a-year, substituted for the two. The saving, therefore, was just equal to the compensation allowance of Mr. Dawkins. A letter from the Chancellor of the Exchequer's private secretary, put with the papers, expresses the hope that Mr. Dawkins will soon be re-employed, "it being highly inexpedient to obtain the reduction of unnecessary offices by granting retired allowances to men in the vigour of ability and age, who may happen to hold them."	26 Oct. 1852.
Batty, E. (Ditto, p. 20.)	Counsel to the Irish Office	59	8	1,000 – –	500 – –	Abolition of office, on the Irish Office in London ceasing to be a separate office, and becoming a branch of the Chief Secretary's Office.	1 April 1853.
Montague, S. D. (Ditto, p. 20.)	Assistant Clerk	45	26	465 – –	271 5 –	Abolition of office, on the same occasion	1 April 1853.
Savage, M. W. (Ditto, p. 21.)	First Clerk in the Privy Council Office, Dublin.	50	14	600 – –	400 – –	Abolition of office. The Treasury Minute stated that, looking to Mr. Savage's age, and to his capability of rendering good service to the public, my Lords trusted that he would, at the earliest opportunity, be re-employed in some suitable office.	– Mar. 1853.
Norman, C. (Ditto, p. 21.)	Second Clerk in the same office	50	26	500 – –	287 – –	Abolition of office. The allowance was authorised for one year only, in the confident hope of his speedy re-employment; but in March 1854, there being no likelihood of his early re-employment, the allowance was directed to be continued from year to year.	– Mar. 1853.

Hamilton, A. R. (Ditto, p. 28.)	Arbitrator, Mixed Commission Court, Jamaica.	-	8 ½	800	208	Abolition of office	12 Jan. 1852.
James, S. J. (Ditto, p. 28.)	Registrar in the above Court	-	8 ¾	500	132	- - Ditto	12 Jan. 1852.
Rothery, C. F. (Ditto, p. 28.)	Commissioner, Mixed Commission Court, Cape de Verd Islands.	-	4 ¾	1,200	190	- - Ditto The Treasury Minute, authorising the above three allowances, observed that, as the officers were not infirm, and appeared well fitted for employment, their names should be placed on the redundant list until appointments could again be found for them as consuls, or otherwise.	1 July 1852.
Schenley, E. W. H. (Ditto, p. 28.)	Arbitrator, Mixed Commission Courts at Havana and Surinam.	-	6	1,200	200	Abolition of office The Superannuation Committee observed, that the public should be relieved of this charge by the nomination of Mr. Schenley to some consular appointment; but the Treasury Minute did not make any such suggestion. Mr. Schenley, however, in the hope of being appointed to some other post in the public service, refrained from drawing his allowance, until he was informed, in 1853, that the Secretary of State had no intention of offering him any appointment.	1 Jan. 1849.
Barnett, C. J. (Ditto, p. 30.)	Consul-general, Egypt	-	13	1,600	350	Temporary ill health The allowance was authorised by the Treasury for one year, but it was renewed upon successive assurances from the Foreign Office that no opportunity presented itself for re-employing him, and in January 1850 payment was directed to be continued until it should be otherwise ordered.	17 Aug. 1846.
Mulvany, W. T. (Ditto, p. 21.)	Commissioner of Public Works, Ireland.	-	27	1,000	667	Abolition of office	16 July 1854.
Barron, P. M.	Poor-law Inspector, Ireland	48	7 ½	700 *l.* and one guinea a day while on service	300	- - Ditto	1 Mar. 1855.
Burke, J.	- - - Ditto	57	16	700 *l.* and one guinea a day while on service	400	- - Ditto	1 Mar. 1855.
Dillon T.	Medical Poor-law Inspector, Ireland.	62	3 ½	500 *l.*, and 1 *l.* a night when absent from home on duty.	250	- - Ditto	1 Mar. 1855.
Huband, G.	Poor-law Inspector, Ireland	-	7 ½	700 *l.* and one guinea a day while on service	300	- - Ditto	1 Mar. 1855.
Lynch, R. M.	- - - Ditto	49	7 ½	700 *l.* and one guinea a day while on service	300	- - Ditto	1 Mar. 1855.
Owen, R.	Poor-law Auditor	58	11	550	250	- - Ditto	1 Mar. 1855.
Phelan D.*	- - - Ditto	70	16	700 *l.*, and one guinea a day while on service.	400	- - Ditto	1 Mar. 1855.

(Ditto, p. 22.)

* Temporarily re-employed as Secretary to Commission on Dublin Hospitals.

(continued)

COMPENSATION ALLOWANCES on REDUCTION or ABOLITION of OFFICE—*continued.*

NAME.	OFFICE.	Age at the Time of Retirement.	Period of Service.	Yearly Salary at the Time of Retirement.	Yearly Allowance Granted.	Cause of Retirement.	Authorised by Treasury Minute; Allowances commenced on
		Years.	*Years.*	£. *s.* *d.*	£. *s.* *d.*		
Moore, A.	Assistant Secretary, Poor-law Commission, Ireland.	40	23	500 – –	350 – –	Abolition of office	1 July 1855.
Walmisley	Clerk in above office	42	27	415 – –	250 – –	Ditto	1 Oct. 1855.
	Convict Department, Van Diemen's Land:						
Agnew, J. W.	Assistant Surgeon	35	10 10/12	242 13 4	55 – –	Ditto	9 Nov. 1852.
Carte, W.	Superintendent		15 1/2	330 – –	95 – –	Alteration of establishment	9 Aug. 1849.
Casey, C. G.	Surgeon	43	20	333 15 –	123 – –	Abolition of office	6 Feb. 1854.
Courtenay, G. H.	Visiting Magistrate	39	10 6/12	300 – –	70 – –	Ditto	16 Oct. 1853.
Dickenson, J.	Master of School	57	22	150 – –	75 – –	Ditto	10 Oct. 1849.
Gamack, A.	Surgeon		18 9/12	273 15 –	85 – –	Ditto	– Sept. 1850.
Hiney, J.	Assistant Superintendent	45	13	93 5 –	22 – –	Ditto	—
Meyers, J.	Overseer	36	13 2/3	85 – –	22 – –	Ditto	18 Feb. 1851.
Mitchell, J.	Superintendent	38	11 1/2	280 – –	56 – –	Ditto	21 June 1850.
Spode, J.	Ditto	54	17	550 – –	220 – –	Ditto	27 May 1845.
Symonds, F. C.	Chief Clerk in Post-office (Redundant allowance.)		15	150 – –	36 – –	Ditto	1 Aug. 1848.
Willicombe, E.	Foreman of Works	59	12	175 – –	42 – –	Ditto	30 Sept. 1854.
	Average service of this class of officers, 15 years.						
Symonds, A.	Registrar of Metropolitan Buildings.	49	11	1,000 – –	666 13 4	Ditto In applying for compensation allowance Mr. Symonds stated his desire of re-employment.	1 Jan. 1856.
Shaw	Official Referee in the above office.	53	9 3/4	500 – –	333 6 8	Abolition of office	1 Jan. 1856.
Paynter, A.	Ditto	58	9 3/4	500 – –	333 6 8	Ditto	1 Jan. 1856.
Johnston, A. R. (Ditto, p. 31.)	Secretary and Registrar of the Superintendency at Hong Kong.	38	24	1,500 – –	600 – –	Ditto Application for a retired allowance was first made by Mr. Johnston in 1848, on the ground of ill health, when the Treasury consented to the grant of an allowance of 460 *l.* per annum for two years, expressing the hope that before the end of that period his health would be re-established, and he would be re employed. This allowance Mr. Johnston declined to accept, and he remained in China in the discharge of duty until 1852, when, upon a representation from the Foreign Office that medical certificates showed that Mr. Johnston's health required that he should leave China, and that a considerable saving would be effected on his retirement, a retired allowance of 600 *l.* a year was authorised to be paid to him. The Treasury again expressed a confident hope that the Secretary of State would be able to re-employ him.	25 Sept. 1852.

Agnew, J. W. – Carte, W. – Casey, C. G. – Courtenay, G. H. – Dickenson, J. – Gamack, A. – Hiney, J. – Meyers, J. – Mitchell, J. – Spode, J. – Symonds, F. C. – Willicombe, E. – (*See* Estimate 1855-6, p. 28.)

Sir C. E. Trevelyan, K. C. B.

14 March 1856.

I stated in my evidence, in answer to Question 486, that "The recommendations of the Committee on sinecure offices, with regard to laying Returns of abolished appointments annually before Parliament have been complied with, but no notice has been taken of them, as far as I am aware, and they have for some years ceased to be ordered to be printed; the last was printed in 1852. Owing to this state of neglect little attention has of late been paid by the departments to the making up of the Returns, and in many of them no distinction is supposed to have been made between compensations and redundant allowances." For instance, the last redundant list does not include the great convict establishments, either at home or abroad; the poor law establishments in any part of the United Kingdom; the consular establishments, or the Board of Works in Ireland. When I spoke of the redundant list I meant all those persons who had from time to time been given allowances, which, according to my view, should have appeared on that list, and which I supposed had been so placed. Such however was far from being the case, and it may be said that the so-called redundant list presented to Parliament, is complete only as regards the home establishments of the Customs and Inland Revenue.——The foreign establishments of the Customs were referred to, both in my evidence and Mr. Hayter's, and I beg leave to read the following abstract of the correspondence relating to them, which will show precisely how the matter stands. The correspondence relating to the reduction of the Imperial Customs establishments in the colonies began on the 29th January 1848, when the Commissioners of Customs reported that the Islands of St. Vincent, St. Lucia, and Prince Edward's Island, had passed Acts repealing the Imperial duties, and recommended that those officers whose services were not required for the new and more limited establishments of Comptrollers of Customs and Navigation Laws should have redundant allowances granted to them until they could be otherwise provided for; and they concluded their Report by observing, "that adverting to the very limited opportunities which must occur for again providing in the Customs department in the colonies for the redundant officers, it would be a question for their Lordships' serious consideration, with a view of avoiding the considerable expense which must arise in compensating the officers who would shortly become redundant in the larger colonies in North America and the West Indies, whether opportunities should not be availed of for providing for them in some other branches of the public service." And I may observe that nothing effectual will be done until this principle is established. Mr. Vernon Smith's Committee recommended that "the restoration should extend to any branch of the public service for which the person is fit, and not be confined only to the department from which he was withdrawn." It appears from a passage in the Report of the Commissioners of Customs, that the whole or much the largest part of these officers went from the United Kingdom when they were originally appointed. The view taken of this subject by the Superannuation Committee will be seen from the following remarks by Mr. Rich. On the case of Mr. Hargreaves, late collector at St. Vincent, "320 *l.* for one year, when the Commissioners will report whether employment, either at home or abroad, has been found for Mr. Hargreaves; permission being granted, in the event of his being named to any place of inferior emolument, to receive so much of his retirement as will raise its value to that of his late office." And again, in reference to the same batch of officers, "With respect to the proposal of placing these two officers on the redundant list, there is danger lest such list become permanent, therefore it is recommended to allow the amount (subject to one-fifth deduction) recommended by the Commissioners, but only for one year; and it is desirable to impress on the Commissioners of Customs the necessity for relieving the redundant list by finding employment, either abroad or at home, for officers thus reduced; but should no employment be found at the end of a year, it may then be expedient to assign (in addition to this payment for one year) a liberal balance of the amount of gratuity, at the rate of one month's pay for each year of service, which should be paid to these officers in consideration of their contributions to the superannuation fund, and the special circumstances stated in the Commissioner's Report; and on this payment being made, their names should be removed from the redundant list, and all further claim whatever cancelled." On the 10th July 1849 the Commissioners of Customs reported that no opportunity had offered of re-employing Mr. Hargreaves and Mr. Dunbar, and

Sir *C. E. Trevelyan*, K. C. B.

14 March 1856.

requested further instructions; upon which the Treasury continued their allowances for another year, and directed that their cases should be again brought under consideration at the termination of that period if they could not be re-employed in the meantime. Similar reports were made, and similar directions were given from year to year until July 1854, when the Commissioners of Customs recommended that as no opportunity was likely to offer, with reference especially to the number of officers whose services were about to be discontinued in the North American and West Indian colonies, for re-employing either Mr. Hargreaves or Mr. Dunbar, those officers should be permanently placed upon the compensation list upon abolition of office. Precisely the same process took place in reference to Mr. Walker, Mr. Stringer and Mr. Wright, who had been placed on the redundant list in June 1848, on the abolition of the Imperial duties at New Brunswick. The Commissioners of Customs reported to the Treasury from year to year that no opportunity had offered of re-employing them in the service, and the Treasury authorised successive annual renewals of their allowances until the 11th July 1854, when the Commissioners of Customs recommended that they should be transferred to the permanent list for the same reasons as they had given in the case of Messrs. Hargreaves and Dunbar. On the 26th October 1854, the Commissioners of Customs reported that the above-mentioned five redundant officers were daily applying at their department for the amount of their redundant allowances, and that one of them, who had been a landing waiter at St. John, New Brunswick, had, in consequence of no order having been received for the payment of his redundant allowance, presented himself at the department nearly in a state of destitution. Upon this the Treasury gave directions for placing all five officers permanently on the superannuation list of the department. On the 18th February 1853, the Commissioners of Customs recommended arrangements for the abolition of the Imperial Customs Establishment at Jamaica, and the Treasury stated as follows in their Minute dated the 1st March 1853: "Their Lordships will be prepared to fix the amount of retired allowances and gratuities to be assigned to those officers whose services will no longer be required on the Imperial establishment, upon receiving from the Commissioners of Customs statements of their respective cases, according to the amended form now in use in all recommendations for retired allowances; add that, adverting to the rare occurrence of opportunities of re-employing those officers whose services may be discontinued, upon the reduction of establishments in the colonies, it appears to my Lords that their allowances should be fixed according to the same regulations as ordinary retired allowances; the amount being, of course, subject to suspension during the time they shall hold offices under colonial authority." After this large numbers of officers, of various age and length of service, who had belonged to the Imperial Customs establishments in the colonies, were placed on the ordinary pension list of the Customs department, some of whom were re-engaged by the Colonial Governments, and were permitted to retain so much of their compensation allowances as was required to make their salaries equal to what they had been under the Imperial Government; but the majority were not so employed, and continued to receive their full compensation allowances. The annual amount payable to officers of this class, residing in the colonies, was reported by the Commissioners of Customs, on the 19th July last, at 11,154 *l.*, of which 1,068 *l.* was stated to be saved in consequence of the holders being employed by colonial governments; and there is a further amount payable to officers formerly belonging to the same establishment, residing in the United Kingdom. The effect of it is this: these Imperial colonial officers were a very large body of officers; when the Treasury began to deal with them it did so in the ordinary strict manner as offices abolished, the holders of which, if they were fit for active service, should be placed in the redundant list, with a view to their being brought again into employment, and that they should be employed not only in the Customs, but elsewhere if possible. They on that understanding granted the allowances only for one year, and after that from year to year; and this went on for several years, till the Commissioners of Customs reported that they had not been able to provide for those officers, and a very much larger number were coming forward from the North American Colonies and the West Indian Colonies, and it would be advisable to place on the permanent pension list the officers previously dealt with on the redundant list, and upon that the Treasury did place them on the permanent list; and when a large body of officers from the

Sir C. E. Trevelyan, K. C. B.

14 March 1856.

the other colonies came to be dealt with, instead of placing them on the redundant list, they were all of them, of every age and every length of service, placed at once on the ordinary pension list of the Customs department. When I made my statement to the Committee, I was under the impression that this large body of officers had been dealt with in the ordinary manner, and had been placed in the redundant list; I find on inquiry that it is not so, but that they have been placed on the superannuation list, and that the redundant list has been confined to the home service of the Customs and Inland Revenue.

1169. Sir *H. Willoughby.*] At Question 403, you are asked, "Do you mean to say the Secretary of the Treasury and the Chancellor of the Exchequer do not ever turn their eyes upon the redundant list?" Your answer is, "Yes. Mr. Gladstone did so, and he desired me to call for returns." By that answer, do you mean to negative the idea that the Secretary of the Treasury at any time turned his eyes upon the redundant list?—My intention was to intimate that the only instance of which I was aware, was that of the Chancellor of the Exchequer. That was the extent of my knowledge.

1170. Sir *S. Northcote.*] You knew nothing as to the Secretary of the Treasury?—I knew nothing as to the Secretary of the Treasury. I intentionally passed him over, because I had no knowledge.

1171. Sir *H. Willoughby.*] In your answer, you in no way intended to refer to the Secretary of the Treasury?—No; on the contrary, I intended expressly to avoid the mention of his name. My meaning was, Yes, they have been looked to by the Chancellor of the Exchequer.

1172. Mr. *Henley.*] When you say you meant purposely to avoid the mention of his name, do you mean also that you meant entirely to exclude him in that matter of the principle of patronage which you said prevailed at the Treasury?—I did not intend to indicate him distinctly, separately from any other part of the Executive Government. My answer had reference to the administration of the Executive Government generally. In several parts of my evidence, I have stated that the Treasury has not sufficient power to deal with cases of that sort.

1173. You meant to include him as well as the Executive Government generally in that opinion?—Yes; in common with the whole system of government. I included him; but I did not intend specially to refer to him.

1174. You did not mean to single him out?—No; certainly not.

1175. But you included him in the general opinion that you gave as to that principle of patronage prevailing against that other principle which you stated you thought ought to prevail?—Yes; and I included the Chancellor of the Exchequer, the other Secretary of the Treasury, the whole Treasury establishment, and the whole Government. I was speaking of systems, and not of men.

1176. *Chairman.*] Did you mean to refer generally to the political officers of the Government, as distinguished from the permanent officers of the Government?—No; I meant to refer to the system of Government generally.

1177. Mr. *Palmer.*] You meant all Governments?—Yes, successive Governments; the whole machinery of Government.

1178. Mr. *Roebuck.*] Then you meant everybody, and signalised nobody?—Yes.

1179. Mr. *Henley.*] Did I correctly understand the effect of that long Paper, that what is called the Redundant List by no means represents the true state of the case, as to the parties who are included?—Yes. By no means. I can explain the cause of that: that list was formed in consequence of the recommendations of the Sinecure Committee in 1835, who recommended that a list should annually be laid before Parliament of redundant officers.

1180. That list, so laid before Parliament, as I understand you now, by no means contains all the parties who, in your judgment, come within that category?—No, by no means. It was originally formed on too limited a plan; and several large establishments which have been formed since the list was originally framed, have not been placed upon it. The list itself seems to have been entirely neglected by Parliament; it has not been made out with due care, and it has been dealt with at the Treasury as a Parliamentary document; it passed through that department of the Treasury which has to do with Parliamentary Papers and Returns, and was not ordinarily dealt with as a Treasury Document.

1181. Do you mean that its being considered to be a Parliamentary document was any reason why it should be prepared with less care?—Certainly not;

Sir *C. E. Trevelyan*, K. C. B.

14 March 1856.

I mentioned it to show that it did not come before the executive officers of the Treasury in the ordinary course of their business.

1182. Has the attention of the Treasury, to your knowledge, ever been drawn to the fact, that there is such a large amount of redundant officers more than this list specifies?—No. The document which ordinarily comes under my cognizance is the Annual Parliamentary Estimate for Superannuations, which contains a very full detail of all superannuation and compensation allowances to all civil establishments except the Customs and Excise, and the Post Office, the revenue departments in fact; and in speaking of this class of officers, I have constantly had the contents of that estimate in my mind.

1183. The superannuation list you joined with the redundant list, and I suppose now that the Revenue Department Estimate goes before Parliament they would have cognizance of the whole matter?—The superannuations and compensations of the Revenue Departments were expressly excluded by the recent Act of Parliament, which prescribed that all other establishments should be annually submitted to Parliament in the Estimates, and the pensions of the Revenue Departments, whether ordinary superannuation pensions or compensation allowances, do not come before Parliament in the Estimates.

1184. They appear in the shape of deductions from the revenue, do they?—Yes, they do; and these and the hereditary pensions, which are being bought up, are the only exceptions from the general rule of voting the Revenue Establishments in the annual Estimates.

1185. Then they appear in the finance accounts as deductions from the revenue, and in that shape they come before the cognizance of Parliament?—Yes.

1186. Sir *H. Willoughby.*] Those would not come within the redundant list, would they?—The officers on the redundant list of those departments would be included with the rest in the pension list of the departments, and would be stated shortly in the aggregate amounts in the financial accounts, and would not come before Parliament in any other way except partially in the redundant list.

William Willis, Esq., called in; and Examined.

W. Willis, Esq.

1187. *Chairman.*] HOW long have you been in the public service?—Since the year 1838.

1188. In what office are you?—In the Transport Office.

1189. What is the nature of the office that you hold?—I am chief clerk of the Transport Office.

1190. That is a branch of the Admiralty?—Yes.

1191. Have you been connected with the society for discussing the subject of superannuations, of which Mr. Bromley is chairman?—I have been honorary secretary to the general committee of civil servants for ten years, since 1846.

1192. Have you been cognizant of all the proceedings of that committee?—I have.

1193. Are you able to state to this Committee the views that are entertained by that association on the subject of superannuations?—Yes.

1194. What is the principal objection which they make to the present system of superannuation?—The objections are numerous. The first is, that the abatements operate with very great severity upon a class whose incomes are small; coupled with the income-tax, they amount to a deduction of 11 per cent. The origin of the movement arose in our finding such great distress to exist amongst the families of the clerks. I was myself aware of it to some extent, and have had applications before me of a most painful nature from the widows of officers petitioning for the collection of even a few shillings; in one case the body of an officer could not be buried for want of means, nor until subscriptions had been collected in the office to which he had belonged. Finding that this distress was very general, and as our inquiries also led us to believe that insurance was effected in but a very small minority of cases amongst the civil servants, we were induced to inquire whether means could not be adopted of providing some insurance fund.

1195. If I understand your statement correctly, the first object that your society

society had in view was the establishment of an insurance fund for the widows and children of deceased public servants?—It was.

1196. How did you propose to accomplish that object?—We proposed to establish an insurance fund by means of contributions from the service; but we found that that was wholly out of the question, because these abatements precluded the civil servants from subscribing to any such association. It was these abatements which debarred them from the power of making insurances.

1197. Your first proposition was to divert the abatements from their present application to the creation of an insurance fund?—Yes, to the formation of an insurance fund.

1198. Your proposal was, that the abatements should be continued at the existing rates?—Yes.

1199. You have been induced to alter that proposition, have you not?—My view, as regards the abatements themselves, is, that they are in their nature wholly objectionable. I think that public salaries should be fixed with due regard to the work to be done, the responsibility entailed, and the confidence reposed, and that no abatements should be made from those salaries. Admitting that as a principle, it then becomes a question, what you would do with the abatements. We find that the pressure upon the civil servants is very great; that their incomes are, upon the average, only 141 *l.* a year, the income of two-thirds of the service averaging only 86 *l.* a year; those deductions occasion a great domestic pressure, and therefore I do think that it would be better to limit the compulsory deductions to $2\frac{1}{2}$ per cent. for an insurance fund.

1200. Would you maintain the deduction of $2\frac{1}{2}$ per cent. for salaries under 100 *l.* a year?—Yes, I would do so, because I believe it to be for the eventual good of the whole service.

1201. How would you provide for the management of the fund so created?—As similar associations are managed at the Post Office and the Custom House, and at the Inland Revenue Department; that is to say, by the civil servants themselves; but I feel that such an office could not be established unless you recognised the compulsory principle; I believe the voluntary principle would fail.

1202. You would have the compulsory principle for the deductions, and the voluntary principle for the management?—I would have the compulsory principle for the deductions, and the management I would leave in the hands of those interested in it, in the same way as is usually done in public companies, by having directors elected from the general body of the subscribers.

1203. It would be the voluntary principle?—Yes; so far voluntary as respects the election of the managers.

1204. Do you hold that the Civil Service have an equitable claim to the deductions that have been made from their salaries?—No claim has been preferred for a return of the sums deducted from us; but if you ask me whether in point of equity those abatements should have been formed into a fund, I decidedly consider that they should.

1205. How should that fund have been applied?—It should have been invested as the Government thought proper in proper securities, and there should have been annually or quarterly deducted out of it the charge for pensions to be granted to any of the contributors to that fund.

1206. Have you made any calculations as to the sum to which the deductions that have hitherto been made would amount for a series of years?—Yes, I have.

1207. Can you lay those calculations before the Committee?—It is rather a matter of explanation than of calculation.

1208. Will you explain the principle to the Committee?—First of all our impression for a long time past has been, that these rates are excessive with reference to the object for which they were imposed. In stating that to the Treasury in 1853, it was observed, that although we had expressed this opinion, we had not produced any statement in figures to substantiate it, and it was recommended that we should draw up a statement on the subject. We consulted Dr. Farr, who has throughout most kindly given us the invaluable aid of his great experience and judgment; but he did not consider that the data were of that defined or precise nature on which he, as a statist, could form the kind of statement required, although he quite acquiesced in the opinion at which we arrived. I have, therefore, drawn out that table upon the same principle that those estimates, involving many millions of money, which I have for several

W. Willis, Esq.

14 March 1856.

years formed in my own department, have been accepted without alteration, and voted by Parliament; that is to say, I have taken the experience of the past as a basis for estimating the probabilities of the future. In forming that table, the first consideration was, whether any ordinary table of insurance premiums would answer fully in this case. My view was that it would not, because the premium necessarily depends on the amount of salary, and the salary fluctuates with promotion and various contingencies. In some offices it is fixed, in others it varies. On the other hand, the age at which you are to grant the pension is not determined when you commence the series of payments; it depends upon when each man may retire. Therefore I felt that the only way in which I could form this table was to take it on the broad basis of what were the general results of the whole service. The first step was to ascertain the amount of annual deductions from salaries from 1829 to 1851. There is a Parliamentary return stating the amount of those deductions. The next question was what would be the ultimate amount of deductions to be made from salaries. We ascertained, in the year 1846, what the salaries paid at that time were, what proportion was liable to 2 ½ per cent. abatements, and what proportion was liable to five per cent. abatements. Taking those abatements together, we found that they gave a sum of 94,000 *l.* a year, being equivalent to about four per cent. upon the total amount of the salaries.

1209. Sir *S. Northcote.*] That is, assuming the numbers to be the same as when you calculated it?—Yes. The numbers necessarily vary from year to year; but as they similarly affect both contribution and charge, it was considered unnecessary to take any variation into account. The next question was, at what time would this total charge be arrived at. We find that at the present time upwards of 12,000 persons have been admitted into the service since the year 1829. Proceeding in the same ratio, another 10 years would bring the service to the condition of being mainly composed of contributors to this fund; I do not mean to say that it would wholly consist of those persons; there might be a few individuals who would survive beyond that date; but, viewing it as a system of averages, and having in the year 1851 the sum of 56,196 *l.* paid, according to the Parliamentary Return, we estimated that in about 10 years from that time the total contribution would be 94,000 *l.* We had no data for determining in what ratio the payments would progress; we therefore took the increase between the year 1850 and 1851 as a standard minimum throughout, and we took an arithmetical progression in a certain other ratio, by which we arrived at the maximum. We had thus arrived at what would be the contribution to the fund from the commencement to the time of arrival at its maximum. The next point was the age at which the pension would be received. First of all it must be taken into consideration that the scale of pensions has been very greatly reduced. The minimum of the new scale has been diminished by the Act of 1834 to the extent of 25 per cent.; the periods for attaining each gradation of the scale have been prolonged by two years; that is, the first is prolonged by two years, the second four years, the third six years, and so on. The maximum pension has been diminished to the extent of 33 per cent.; and that proportion of two-thirds of the salary which, under the old scale, could be attained by 30 years' service, requires, under the new scale, 45 years' service; that is, the period for its attainment is prolonged by one-half. Those altered conditions have so reduced the amount and postponed the period for the attainment of civil pensions, that the value of the new scale of superannuation allowances has been computed to be only about one-half of that previously conceded. Superannuation under these circumstances must, in future, necessarily be a good deal deferred.

1210. *Chairman.*] Your calculation is between the scale in the Act of 1834, and the scale in the Act of 1822?—Yes, between the two scales in the Act of 1834.

1211. It has no reference to the new Bill?—No; it is simply on the Act of 1834. I find, on analysing the Superannuation Returns of the last five years, that superannuation has generally taken place at the age of 57. Now, the first question is, is it to be assumed that that age is the extreme limit to which service can be prolonged as a rule; I think not. The Committee of 1828 recorded their opinion, that "the heads of departments had frequently been "led to avail themselves of the provisions of the Superannuation Act, in order "to hasten the removal of the less useful of their clerks, and thereby to effect

"improvements

"improvements in the establishment of their offices. There is" (they continue) "a dangerous opening to abuse in the disposition of the superior authorities "to favour the retirement of inefficient clerks. The degree of inferiority which "may compel or justify it, admits necessarily of some latitude, and the certifi- "cates of medical practitioners are not always to be relied upon, because they "can often only be given according to the representations of those who are the "subjects of them." I think the fact also that superannuation has hitherto taken place at an average period of service, earlier by 13 years than that at which the maximum pension on the new scale is granted, and at an age earlier by eight years than that at which alone, except in very special cases of bodily or mental infirmity, it is permitted by the Act, tends to the inference that it is at least probable that, other considerations operating in the same direction, the average service of civil servants might be prolonged beyond the age of 57. It must also be considered that the Act states that superannuation before the age of 65 is unlawful, and although exceptional cases may occur in which men will break down early in life, I think that will to a great extent be checked in future by the Civil Service examination, which first of all requires a test of education that men are fit for their duties, and are not likely to be sent away on the ground of incapacity; and, secondly, provides that a medical certificate shall be produced which will show that there is no apparent disease at the time of the man being admitted into the service, so that I think the cases of early incapacity from want of ability, or want of health, are not likely to be so numerous as they have been. Again, it must be considered that a service of 32 years, which corresponds with the average age at retirement, under the old scale, would confer the title to a pension equal to eight-twelfths, or two-thirds of the salary; but under the new scale the pension would be only six-twelfths, or one-half of the salary. Retirement at the early age of 57 would consequently involve an immediate loss of one-half of the civil servant's income. No man will willingly submit to this ruinous loss, and every effort will therefore naturally be made to cling, if possible, to active service, until at least the completion of a period conferring the title to the next gradation in the scale of pension. This could be attained in six further years, namely, on completing 38 years' service, or at the average age of 63. Now, at the age of 65, he can go without any trouble, and without production of any medical certificate; and if the heads of the department prolong his service to that time, he will also derive some consideration in his pension, and receive a small increase of salary in the meanwhile. I think, therefore, that men will, as a rule, wish to prolong their service up to the time at which the Act permits them to retire, namely, 65. And we must also consider that even under the old scale, and even in the higher salaried offices, it has occasionally happened that there has been a disposition to remain in the service. Men have formed associations, have acquired business habits, and have obtained a position which they do not like to give up, and the inducements for this adhesion to office are greatly increased under the reduced scale of 1834; moreover, even when they do go, if they remain to attain the maximum, it can only be, on the average, by a service of 45 years. They enter on the average at 25; and they cannot receive their maximum till 45 years' service, which would bring them to the age of 70. On all these grounds, therefore, we have assumed that it is highly improbable that the civil servants will, as a rule, retire before the age of 65. Now, wishing to be supported in that opinion by further experience than we possess, I have taken the opinion upon the subject of Mr. Brown, the actuary of the Guardian Life Office. The question put to that gentleman was as follows:— First. The Civil Service consists of about 16,000 persons. Secondly. They are divided into two classes, viz., Class A., sedentary occupations, such as clerks, messengers, &c., numbering about 6,000; Class B., out-door occupations, such as excisemen, Custom-house officers, tide-waiters, coast-guardsmen, &c., 10,000. Thirdly. The average age of admission into both classes is 25. Fourthly. On the entry of Class A., 1st. They undergo an examination, embracing the elements of a general education: 2dly. They then undergo six months' probation in an office to test their steadiness and capacity for business; 3d. They are also required to produce certificates of character and a certificate from their ordinary medical attendant, that they are free from any complaint calculated to impair their efficiency as public servants. Class A. may therefore be considered as consisting of educated and efficient persons, and of selected lives, in respect of whom, there is but slight probability of their being compelled,

W. Willis, Esq.

14 March 1856.

after a moderate period of service, to retire from want either of capacity or health. Fifthly. There is similar documentary proof required of fitness and character on the admission of persons into Class B. Sixthly. That in either class, persons who from any cause, either of want of capacity, steadiness, or physical health, are found unfit for the service, are not entitled to any pension if they leave the service within 10 years after their admission. Seventhly. The conditions under which persons of either class become entitled to pensions are defined by Act of Parliament to be as follows: "It shall not be lawful to grant "any superannuation allowance to any officer or clerk who shall be under 65 "years of age, unless upon certificates from the heads of the department to "which such officer or clerk shall belong, and from two medical practitioners, "that he is incapable, from infirmity of mind or body, to discharge the duties of "his situation." Eighthly. The pension granted is contingent on length of service: that granted in respect of from 38 to 45 years' service, is a sum not exceeding seven-twelfths of the officer's salary; no larger proportion of the salary can be attained until after completing 45 years' service, for which or any further period, the pension granted is not exceeding eight-twelfths of the officer's salary. Ninthly. Retirement before 38 and under 45 years' service, would consequently involve the immediate loss of five-twelfths of the income, and at any period after 45 years' service would involve the loss of four-twelfths of the income. Voluntary retirement on pension, under such circumstances, appears therefore, in ordinary cases, to be improbable. Tenthly. Under the foregoing regulations, especially with reference to those of numbers 6 and 7, regarding those regulations as being, in all cases, strictly administered, and taking also into consideration the average period of life at which general experience has shown that persons become incapable, from infirmity of mind or body, to discharge the duties of their situation in similar occupations in other walks of life, information is required on the following points; viz., first, "What may be expected to be the average age at which those of the 16,000 civil servants, comprised in both classes, who may survive, will come on the pension list." His answer to that question was, "Taking into account the circumstances "which would induce civil servants to remain in the service long enough to "obtain as a pension the seven-twelfths of the salary, viz., 38 to 45 years, and "assuming the average age of entry to be 25, I should consider that the age of "65 would be about the average age of retirement. Experience has generally "shown this to be the age at which, from failure of health or capacity, men "would retire from active life, if they have an income to retire upon. This "view is confirmed by Mr. A. G. Finlaison's Report to Government, on the "Friendly Societies, based on the facts of their sickness and mortality "returns for the five years ending 31st December 1850: he says in one part, "'It will be seen that there is scarcely any perceptible increase in the quantum "'of the sickness, from the age of 15 to that of 40, which is a period of 25 "'years, and that the subsequent increase in the ensuing 25 years, from 40 to "'65, although material, is by no means formidable; on the other hand, after "'65 years the greatly augmenting sickness shows that the condition of most "'men begins to be unequal to the continuance of physical toil.' This impression has long prevailed, and many societies have in consequence fixed their "contribution rates and sickness allowances to terminate at 65 years of age, "and a permanent annuity then to commence." On these grounds, although of opinion that men should be allowed to retire at an earlier period, we have taken the age at which a pension may on the average be obtained as being 65. A question then arose, how many persons will there permanently be on the pension list in respect of 16,500 persons entering at the age of 25, and leaving at the age of 65? Life tables show that number of persons to be 2,815.

1212. *Chairman.*] Do you believe that the whole number of the 16,000 persons in the Civil Service may be taken on the average to enter at 25 and remain till 65?—Yes, I think so; on the result of five years, the age at which they have retired, under totally different and far superior conditions, has been 57, and excluding those superannuated under the new Act, 58; and I understand from those competent to give an opinion on the subject, that in other positions in life, in mental occupations, men do not, as a rule, become incapable of discharging their duties till between 65 and 70.

1213. The 16,000 persons includes coastguard men, tidewaiters, messengers of all classes and descriptions in the public service?—Yes.

1214. Does

1214. Does it include the judges?—No.

1215. Does not it include some classes of judicial officers?—No.

1216. Does not it include the coastguard?—It includes all persons in situations liable to the abatements.

1217. Do you believe that those 16,000 would show an average of 40 years' service?—I do as a rule; they have hitherto shown an average service of 33 years under very different conditions.

1218. Mr. *Rich.*] Do you mean all who enter the service, or all who retire on pensions?—All who retire on pensions; of 529 persons annually entering at 25, 271 would die before attaining 65 years of age; 258 would live to attain that age.

1219. Mr. *Henley.*] Why do you take 25 as the age of entry?—It has been ascertained as a fact; we have returns from the different departments which show that the average age of entry is 25; many of those are tidewaiters and coastguard men, who enter late in life, and of course their later average must be contrasted with the early average in the public offices.

1220. How will it bear upon the general statement of the question, if those men like the coastguard, who enter very late in life, are brought into the general service; may not that disturb the elements of your calculation very much?—I think not on the average; in an individual case it would greatly disturb it. If you ascertain the age at which they enter and the average age at which they leave the service, I think that is a fair basis upon which to reason for the future.

1221. *Chairman.*] What is the number of the coastguard?—Of the coastguard there are only about 2,500 who are liable to these abatements; many of them are navy men who enter from the naval service, and who, when they leave, retire on their Admiralty pensions, and not on civil pensions.

1222. You exclude those who receive Admiralty pensions, and you include those under the Act of 1834?—Yes.

1223. Sir *F. Baring.*] Have not there been alterations lately with regard to the time of entry into the service at the Admiralty?—All young men are admitted now through the Civil Service Commission, and they limit their age to 25.

1224. Therefore 25 cannot be at the average rate?—No, not as respects the Admiralty offices.

1225. Sir *H. Willoughby.*] Does your scheme embrace this principle, that a body of men, in number 16,000, who enter the service at the average age of 25 years, and who are to receive pensions when they are 65 years of age, would receive no payment of any kind previous to 65?—Taking 65 as an average age, that would, of course, include any pensions granted before or after that age. No doubt cases will occur before and also after 65, but that is taken as the average age.

1226. Does your scheme embrace this consideration, that a party might subscribe at the rate of 2 ½ per cent. from 25 years of age for 40 years, and die and get nothing?—Quite so, as well as at the higher rate of five per cent.

1227. Would not that happen to a numerous class of cases, and can you state to what proportion of cases?—To a very numerous class of cases. Of those who were admitted and permanently retained in the service, it would happen to a proportion of 51 per cent. as contrasted with 48 per cent. who would obtain pensions. But those persons are only those who permanently remain in the service. There are a very large class of persons who are admitted, but who subsequently leave the service or are discharged. Of the whole numbers admitted into the service, and subjected to the abatements, upwards of 70 per cent. would never derive any advantage whatever from those abatements.

1228. Mr. *Rich.*] With regard to these averages, you have divided the public servants into 6,000, which you call sedentary, and 10,000 which you call outdoor; have you attempted to make your averages upon those two classes distinct whose functions and times of entering the services are so perfectly dissimilar?—I have not. I have no means of doing it. I have simply taken the whole payment with the whole service.

1229. Could you devise no means of forming an estimate of that 6,000?—I fear that the data are altogether defective.

1230. This throws no light upon the average duration of the clerks of the sedentary class?—I imagine that it would be longer than 40 years.

W. Willis, Esq.

14 March 1856.

1231. What would be the case with regard to the age of retirement?—I doubt in many cases whether it would not be prolonged beyond 65.

1232. At what age do the clerks usually enter?—My own experience leads me to say from 16 to 23 or 24.

1233. What is their average service, speaking roughly?—They go at very various ages.

1234. What is the average age?—I have no data as to the average age of clerks alone.

1235. In that way their average age of retirement would be earlier than the general average which you have put in by lumping the two together?—Under the old system they had a far superior pension, and much greater inducement to retire at an earlier period of life.

1236. *Chairman.*] Will you proceed with your statement?—The next step was to ascertain what would be the average pension granted to those persons permanently upon the pension list. That we have estimated would be about 78 *l.* a year, as contrasted with the average pension of 93 *l.* a year under the old system; that would give a total pension list of upwards of 200,000 *l.* We have assumed that the ultimate charge for that 200,000 *l.* would be incurred in about 70 years from the institution of this system of abatements. That is borne out, first of all, by the opinion of Dr. Farr. He says, in a pamphlet published a few years since, "Few claims of contributors will begin to fall in "for from 30 to 50 years; and it will be still many years after that before the "maximum number of annuitants will be attained." That is borne out by the facts, for we are now 27 years from the commencement of this system, and our total annual charge to this date is only about 10,000 *l.* Assuming that charge to be incurred in about 70 years time, we have graduated it from 1851 to the year when we assume that the maximum will be attained. We have throughout allowed interest at the unnecessarily low rate of only 3 per cent., whereas an insurance office would have realised from 3 ½ to 4 per cent., and we have by that means arrived at this result, namely, that the accumulations at interest will go on progressing year after year till they attain such a sum that, in the course of about 50 years, the mere interest on the accumulation would suffice, without further contribution, to defray the whole charge for these pensions in perpetuity.

1237. Your calculation is founded upon the assumption that the deductions are funded, and accumulate interest?—It is founded upon the assumption that the deductions are funded, and dealt with in the same manner as an insurance office would deal with them.

1238. You are of course aware that that assumption is not founded in fact?—Yes; it is simply a calculation.

1239. It is a mere hypothetical calculation?—It is a calculation of means to an end. The object of this table was to ascertain what amount an insurance office would have given us, if we had gone to them with these annual premiums.

1240. Can you explain how the sum of 800,000 *l.*, which is stated in Mr. Bromley's evidence, is arrived at?—To the close of 1855 it may be stated as about 760,000 *l.* From the year 1829 to the year 1851, the total sum of 580,698 *l.* appears to have been paid by us according to Parliamentary Returns, and the total sums paid from that as pensions to any of the persons who assisted in contributing that amount, was only 30,418 *l.*, leaving a surplus balance of upwards of 550,000 *l.* We have no certain information of what have been the pensions granted under similar circumstances since 1851; but we believe them to be about 10,000 *l.* or 11,000 *l.* this year; and the contribution which we estimated in 1851 as being paid in the year 1854, was about 62,000 *l.* The actual fact shows it to be 61,214 *l.* The accumulations therefore at the end of 1855, would be contributions, 827,486 *l.*, charge, 68,706 *l.*, the difference being about 760,000 *l.* Those are the actual money payments, and entirely without interest.

1241. If you assume that the system is completely worked out under the present law, what do you believe would be the total amount of superannuation pensions granted to persons who come under that Act, and therefore obtain the benefits?—I conceive that the ultimate amount payable as superannuation allowances to such persons under the tenth clause of the Act would be about 200,000 *l.* That would be arrived at about the year 1899. There are two very important facts which I much wish to impress on the Committee, which

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are these: First of all, the pension itself being so greatly reduced in amount, and the period for attaining each step of that scale being extended by two years, the value of that pension has been reduced by about one-half. Secondly, the average age of retirement for persons under the old scale having hitherto been 58, and being for the future 65, the permanent number living at the latter age, would be only one-half of the number who were living at the age of 58. Therefore you will have only half the number of annuitants receiving pensions reduced one-half in value. This double reduction must inevitably effect a vast diminution in the future Pension List.

1242. *Chairman.*] You reckon that the annual amount of deductions when the system has arrived at its completion will be about 100,000*l.* a year?—Yes, speaking roughly, but, more correctly, about 94,000*l.* a year.

1243. Therefore, according to your calculation, the public would receive 100,000*l.* a year from the Civil Service, and pay 200,000*l.* in pensions?—Yes; according to my calculation the public would receive about 94,000*l.* from the civil servants, and the amount so paid would never, *per se*, equal the amount of the pensions, if that amount is dealt with as at present; but if dealt with as any insurance office would deal with it, the amount would be far more than adequate to meet the whole charge.

1244. Looking at the facts as they are, according to your calculation, the public would receive from the Civil Service 100,000*l.*, and they would pay in pensions 200,000*l.*?—If the abatements were dealt with as they have hitherto been dealt with, that would be the case, but there is nothing to prevent their being dealt with on a totally different principle. There is nothing to prevent these abatements being formed into a fund from the 1st April next, and their accumulation, at interest, would then much more than suffice to defray the whole future charge for pensions.

1245. Mr. *Roebuck.*] So that if you were to adopt your plan of proceeding from the present day, you think it would be a gaining system for the Government?—Unquestionably; and very greatly so.

1246. Sir *H. Willoughby.*] On what ground do you assume that that system of superannuation would arrive at its maximum at so distant a period as 1899?—Dr. Farr will fully explain that matter to the Committee. I can explain it merely upon a popular view of the case. But I have also spoken of it to the actuary of the Guardian Office, who, without entering into any precise calculation on the subject, agreed in considering that about 70 years would be the period. But taking a system of averages, the first admissions under the new scale would take place in 1829; and during the year 1830, about 500 persons would be thus admitted. As the average service under the old scale has been 32 years, it would take till 1862 before the last section of the old service, that is, those admitted before 1829, came on the pension list, and the service became composed wholly of contributors. The average service under the new scale being estimated at 40 years, it would not on a system of averages be until the year, say 1870, that the first annual section of the new service, 500, would come on the pension list. And as the last section of the new service would not be admitted as above until 1862, it would require about 40 years from that period, that is, until the year 1902, before the last section, 500, of that new service came on the pension list. The whole charge would not be incurred until that last section came on the pension list, that is, until about the year 1902, or 73 years from 1829. We have taken it roughly at 70 years.

1247. Mr. *Rich.*] You stated that the present contributions are about 61,000*l.* a year?—Yes.

1248. The abolition of the deductions would therefore involve a present increase of salary to the civil servants of about 60,000*l.* a year?—It would rather be the cessation of a deduction to that amount from their authorized salaries.

1249. But, practically, it would be an increase of salary?—Practically, it would be an increase of salary in the same sense that the abolition of the income tax would be an increase of salary.

1250. The ultimate charge you say would be about 90,000*l.*?—The ultimate deduction from salary would be about 94,000*l.* a year.

1251. Therefore, the ultimate loss to the public would be about 90,000*l.* a year?—There would be 94,000*l.* a year less deducted from civil salaries.

1252. The pension list at the present scale, which was instituted in 1834, when

W. Willis, Esq.

14 March 1856.

when it came into full operation, would amount to 200,000 *l.*?—Yes, under the reduced scale.

1253. If no funding takes place, the future public will have to pay in excess for pensions over that which it receives upon deductions, in round numbers, about 110,000 *l.*?—Yes, that is the defect of not funding; but the future public would also gain the difference between the existing superannuation list and the future list, which would be a saving of nearly 350,000 *l.* a year.

1254. You think it will be advisable, in order to guard against this additional charge arising out of the future heavy pensions that will fall in, that the deductions should now be funded, so as to raise a fund to meet that additional charge?—Provided the system is continued, I think they should be funded; no payments made to secure any deferred advantage can ever meet it, unless they are funded.

1255. It would rest upon the same principle very much as the principle upon which the sinking fund was created, viz., with a view ultimately to reduce the National Debt?—Yes.

1256. *Chairman.*] What is your reason for thinking that it would be beneficial to the Government to fund 60,000 *l.* a year?—That until that money is funded the civil servants, who are the payers, can never see what their property accumulates to at interest, and what proportion it bears to the charge incurred for their pensions.

1257. Would it be beneficial to the Government; did not you say that the Government would derive a benefit from the funding of the deductions at some future time?—I meant the country.

1258. Do you believe that the country would gain any profit by funding 60,000 *l.* or 100,000 *l.* a year?—Simply by forming it into a fund, and getting interest on it as a fund, instead of leaving it in the pockets of the ratepayers.

1259. Why should it be profitable to the Government to fund 60,000 *l.* arising from deductions from salaries, rather than to fund 60,000 *l.* arising from any other source?—Any system of payments to secure deferred annuities can never provide those annuities unless they are funded. If the money is dissipated in paying the pensions of other persons, or expended, in any other manner, as fast as it is raised, it can never equal the charge. If we had had an account kept, we should have seen that there already is a considerable surplus and had that money been funded, with the interest it would now have reached nearly a million of money; but presuming these deductions to be funded in future, I apprehend the present rates of deduction would not be continued they being proved to be larger than necessary.

1260. If the deductions be considered as the property of the contributors, and something which is to be reserved for their benefit, it might be expedient and just to fund them; but how, if it be considered as the property of the Government, and a set-off to the pensions which are annually paid by the Government, would any benefit arise to the Government from funding that sum?—Were the payments exactly equivalent to the advantage to be derived, I think it would be quite open to the Government to fund them or otherwise; but as the payments are excessive, I do consider that great advantage would have been derived from funding them.

1261. You mean to the Civil Service, not to the Government?—Yes, to the Civil Service.

1262. Sir *F. Baring.*] You are under the impression that the average age of retirement, which now is about 57, will be very much extended; on what ground do you state that?—My general ground is, that men will have every inducement to remain as long as they can to avoid the sacrifice of a very large proportion of their income; and unless it can be shown that in other walks of life, men break down at the age at which the civil servants have hitherto retired, I think the reasonable inference is, that the civil servants will last as long as any other class of the community. Their occupation and habits are regular, and there is not that degree of uncertainty or anxiety which attaches to the mercantile or professional walks of life.

1263. Are you under the impression that at the present time the civil servants are in the habit of leaving before they are fairly worn out?—I think the Report of the Committee of 1828 is conclusive upon that point.

1264. You think that on the whole there is a general inclination on the part of the civil servants to retire before they are incapable?—No; although in some

some cases it is so; I have met with cases where that retirement has been voluntary, where men have been possessed of a little property.

1265. Your experience does not concur with the impression of the Committee of 1828?—It does in this respect, that I think they were quite right in saying that there is a disposition at times in the heads of departments to place inefficient men on the superannuation list, and it is, in my opinion, a very desirable, and even a necessary, power for them to have.

1266. In point of practice, you remember a good many reductions of office, do not you?—No.

1267. Is not it the case, that most of those officers who are probably less efficient, some how or other go upon reductions of office?—I should imagine so.

1268. In point of fact, those who retire upon superannuation generally are more efficient officers?—Contrasting superannuation with abolition of office, I do not doubt that it is the case that the less efficient men go on superannuation; but it is some years now since any extensive abolition of office took place.

1269. If a man who entered the service under the old Act has reached the age of 60, does not he, by remaining five years longer, gain a considerable addition to his retired allowance?—Yes.

1270. But in the case of a man retiring under the new Act, if he has reached 60, he must remain seven years before he gets an addition to his retired allowance?—Entering at 25, an average service of 40 years would give him seven-twelfths of his salary; that is to say, it would involve the loss of five-twelfths of his salary.

1271. From your evidence I was led to believe that 57 was an age when there was a sort of inclination in public servants to retire?—They have generally retired at that age.

1272. At that age is not it the fact, that if an officer, under the old Act, remains in office, he has this inducement to remain, that in five years he is sure of getting a considerable addition to his retired allowance?—Yes.

1273. Has not that a tendency to keep him in the public service?—Yes.

1274. Are not public servants very apt to keep on for two or three years in order to turn the corner of the next five years?—Yes.

1275. With regard to the scale of 1834, a person wishing to retire will have to wait seven years before he receives an addition to his retiring allowance?—Yes.

1276. Though there will be an inducement to retire upon a better retiring allowance under the old scale, there will be the counter advantage, if he remains a little longer, of getting a better retiring allowance?—Yes; but in the one case the loss of income to be sustained by going early is very far short of what would have to be sustained in the other case under the new scale. That quarter sacrifice of income will cause men to remain longer in office.

1277. You cannot measure a moral cause?—I think the only way to look at it is to take the average time of life when men do break down in other walks of life.

1278. In a former part of your evidence you have made a calculation to ascertain the income you will ultimately get; you have taken the 5 per cent. and 2 ½ per cent; that brings it to 94,000 *l.* a year?—Yes.

1279. Did you ever ascertain, as regards the expenditure, how much the charge of superannuation allowance would be now if the allowance of the present superannuated servants was calculated upon the new scale?—No, I never did; but I think that would not be a fair way of looking at the question; because if you have had inducements to early retirements, which will now cease, you cannot assume that an equal number of persons would be on the reduced list.

1280. If you were to make that calculation you think that it would be much smaller than 200,000 *l.* a year?—Much smaller than the present charge for pensions.

1281. Your ground for thinking that it would be smaller is the impression you have that moral effects would produce a later retirement?—Yes, certainly.

1282. With regard to the average age of entry at 25 years, that of course must be changed now, in consequence of this rule of the 25 years?—I think that the clerks in the public service after all are not the preponderance in the civil service, and I should doubt certainly whether the age will be different to what it has hitherto been; I do not think that men have usually entered public

W. Willis, Esq.

14 March 1856.

offices under the former regulations at later ages than between 16 and 24 years of age.

1283. Was not it the case that the in-door limit was 40 years, and the out-door 30; supposing that to be the case, and supposing that there was an older limit with respect to in-door service, that would include the clerks?—Yes.

1284. Therefore now the clerks are reduced even below 30; they are now 25; the average age of entry now is 25?—Yes.

1285. Of course that cannot be the average age of the clerks?—No, not of the clerks alone.

1286. Before there were two classes of servants admitted, the in-door and the out-door; the limit in the case of the out-door was 30, and in the case of the in-door the limit was 40; as I at present understand it, the limit for the in-door clerks is 25; does not that very much disturb your calculation about 25 being the average?—I think that you look, perhaps, at the limit alone, without reference to what experience would show had been the effect under that limit; it may happen that the limit was fixed at 40, and nevertheless men entered at a very much earlier age. I think the cases of men entering at 40, or nearly 40, would be very exceptional and rare; they generally enter quite as young men; my experience would show that from 16 to 23 or 24 is the rule. There is another subject to which I wish to allude; I have consulted the same actuary to whom I have before referred, on a further question. I wanted to ascertain what, taking the average case, as far as we could arrive at it, of a civil servant, would be the pension granted by an ordinary insurance office; the data for that are, however, not conclusive, although a very fair average may be arrived at as follows: first of all, the average age of admission is 25; the average salary upon entry is 80 *l.*; the average salary of the whole service is 141 *l.*; the average age of the whole service, under the old system, is 38, the average age at which they retire from the service is 57, and the average salary at retirement is 162 *l.* We have thus the commencement, the middle, and the termination of an average scale of salaries. I have taken 2½ per cent. upon the salaries of and under 100 *l.* a year, and 5 per cent. upon the salaries above 100 *l.* a year, and I have given that as a series of annual payments to the actuary, and asked him, "What annuity could be provided for "each such civil servant at the said average age in respect of the following "annual premiums paid at the respective ages indicated?" He has given me a table which exhibits what the sums insured would be, showing that, clear of the expenses of management, the total annuity payable as an average pension would be 89 *l.* 14 *s.* 2 *d.* I then asked him a further question: "What addi-"tional annuity could be granted to each such person in consideration of the "fact that the premiums paid by all persons leaving the service, by resignation "or discharge, lapse to the fund. The proportion thus leaving is about 40 "per cent. of the members annually admitted, and they may be considered as "remaining in the service for, on an average, about four years, during which "period they would pay the annual premiums for the ages 25 to 28 respec-"tively?" His answer to that was, "Treating 40 per cent. of the premium "at each age, 25 to 28 inclusive, as a single premium to purchase an annuity "to commence at the age of 65, the total addition to the pension from this "cause, I should estimate, would be 2 *l.* 11 *s.* 7 *d.* per annum, making a "total amount of 92 *l.* 5 *s.* 9 *d.*" This sum of 92 *l.* is the annuity which an insurance office would give, as compared with the Government average pension, under the new scale, of only 78 *l.* per annum.

1287. Sir *F. Baring.*] You have estimated 40 per cent.?—Yes.

1288. Upon what principle have you estimated that?—As a general principle, I derived it from Dr. Farr's paper. But I have further data: first of all, in the case of the Admiralty Departments, I have taken the situations at Whitehall and Somerset House alone; they require very great interest to get into them, and are valuable appointments. During the last 10 years there have occurred 24 deaths, 46 superannuations, and 39 resignations or discharges; the resignations being in the proportion of 36 per cent. In the Audit Office, the proportion has been 28 per cent.: and in the Secretary's Office of the Customs, it has, during the last 25 years, been 38 per cent. In the Money Order Office of the Post Office, there have occurred during 17 years, from December 1838 to February 1856, 31 deaths, no superannuations, 85 resignations, 53 transfers, and 7 dismissals, making a total of 176; deducting from that number the

the 53 transfers, there remain 123 persons who left the service by death, resignation, or discharge, of whom 92 resigned or were discharged, being nearly 75 per cent. This is a very serious consideration. Although you may have a large number of persons coming forward as candidates for appointments in the service, you are unacquainted with their subsequent career, and there is no question that a very large proportion leave again, and I do believe that the low rate of salaries, coupled with the superannuation abatements, operates mainly in occasioning this fluctuating and unsettled state of the active service.

1289. Mr. *Roebuck*.] Is the large number who have left the Money Order Office at all influenced by the circumstance of their being brought under the disapprobation of their superiors?—I am not able to state.

1290. Being a Money Order Office, you can understand the disapprobation to which I allude?—I could not venture to say whether that is the case.

1291. Mr. *Henley*.] You do not know whether the number of those who have left is more or less than the average of a well paid office?—It is far above the average.

1292. What is the whole number of persons in that office?—One hundred and forty-seven persons, including the Comptroller.

1293. Mr. *Roebuck*.] Do you consider that you represent the feelings of the civil servants generally in the opinions that you have expressed?—So far as those opinions go to the necessity of the abolition of the abatements, and to the excessive nature of the deductions from the salaries, I consider that I do.

1294. You fancy that you represent their feelings as far as the grievance is concerned?—Certainly.

1295. What is the case with regard to the remedy?—There has been considerable division of opinion as to the remedy.

1296. *Chairman*.] To what extent does that division of opinion go?—The committee with which I have been connected proposed, originally, as I have stated in the commencement of my evidence, the formation of an insurance fund. That was in no way objected to till, I think, the year 1853, when the gentlemen in the Customs withdrew the gentleman who had joined us from them as their representative, and have since proposed the plan of simply doing away with the abatements, without including the formation of an insurance fund. But prior to that we had tested the feeling of the service by asking 42 offices in London and Dublin what their views were, and we received the signatures of 88 per cent. of the persons in those offices who accorded with our view.

1297. Mr. *Roebuck*.] You offered them a better situation than they then occupied, and they preferred a better situation to the one they then occupied?—Yes.

1298. Has not a different proposal since been made, and has not your following very much diminished?—I can hardly say. We find that a petition, circulated by the Customs, has been very numerously signed; it has obtained 9,000 or 10,000 signatures; but I think that they are rather an evidence of the general feeling in the service as to the grievance of the superannuation deductions than with reference to any particular mode of remedy. I have had letters from gentlemen stating that even although bachelors, they preferred the plan of the insurance fund to the other; but had nevertheless signed the Customs' petition to Parliament, solely with the view of getting the grievance investigated.

1299. Sir *H. Willoughby*.] Do you believe that the number of 16,000 persons would, for a series of years, have been content to pay this deduction of 2½ per cent. on the chance of receiving a payment, in the shape of a superannuation, at the age of 65?—No, I think it is a most unsatisfactory arrangement.

1300. Is not that the basis of your scheme?—No. We propose that an insurance fund should be established, and that every person, whether married or single, should be able to bequeath by his will to whomsoever he pleases the full amount to which he would be entitled in case of death.

1301. That is the principle of your scheme?—Yes; that is the principle of our scheme.

1302. Mr. *Rich*.] Could you put in a scale by which you would show, in the probable working of it, that any insurance office would undertake such a business?—I think they would be delighted to get it. The Excise Office and Post Office have an arrangement with the Atlas Office, and they have, I understand, diminished their premiums.

W. Willis, Esq.

14 March 1856.

1303. The payments are made on the lower salary, and the superannuation takes place on the higher?—Yes; but very many of the salaries are fixed, or are increasing in a very small ratio. Coast-guardmen, for instance, and some persons in the Customs, receive little or no increase.

1304. Take the case of a clerk upon 100 *l.* a year, who pays upon that sum for 10 years, how much will he have paid at the end of those 10 years at five per cent.?—£. 50.

1305. For which he would be entitled to what superannuation?—Three-twelfths, equal to 25 *l.*

1306. At the tenth year he gets a pension of 25 *l.* a year?—I think you might take some cases of that nature, which would be rather against the principle that I have advanced, but I am taking it upon the whole.

1307. *Chairman.*] You have described two plans; one, which is your plan, of maintaining the abatements in a reduced form and applying them to the creation of a provident fund; the other is the plan of the Customs Department, which proposes the abolition of the abatements, and the increase of the pensions; is there any third plan which meets with favour from any portion of the civil service?—I am confident that what they would desire as a whole, would be to receive their salaries without deduction, and to receive such an improved scale of pensions as Parliament in its wisdom might think proper to assign them, first, as a recompense for long and faithful service; secondly, as a retaining fee to keep the good men in the service; and thirdly, to induce men at a proper age to retire, and thus not to incumber the offices with effete and worn-out seniors. So far we are all agreed in considering that we should receive the salaries free of deductions. The only question at issue is the formation of an insurance fund for the benefit of the widows and orphans, which has been suggested less with reference merely to the unjust and excessive nature of the abatements, though that is keenly felt, than with regard to the comprehensive system of charity which would be carried out by the institution of some such scheme. The cases of distress are so numerous and so painful that one cannot but feel what a vast boon it would be to the service if some such system could be established. If the Committee will allow me, I will state in what offices similar institutions have been created, and where they not only meet with favour, but answer admirably. The Bank of England has a Widows', Orphans', and Representatives' Fund. The East India Company have a similar fund. The Bengal and Bombay civil servants have a similar fund, and also the Trinity House; and there is the Trinity House Pilot Fund; funds of a similar nature exist in connexion with the London and North Western Railway Company, the Peninsular and Oriental Steam Navigation Company, the Marine Life and Casualty Insurance Society, the National and Provincial Bank, the "Times" Office, the Customs Department, the Inland Revenue and the Post Office; all those establishments have local funds, in aid of some of which certain grants have been made by Parliament. Thus Parliament has already recognised and supported the principle of providence in connexion with three-fourths of its civil servants.

1308. Sir *F. Baring.*] In all those cases the wages are paid with deductions?—Yes, for the insurance fund, as a rule. Some of them are, however, gratuitous. In some cases those contributions are compulsory. The principle of compulsory deductions is recognised in the Bank of England and several other establishments.

1309. Mr. *Roebuck.*] Supposing this project of yours for the creation of an insurance fund were adopted, do you suppose that there would be that satisfaction among the public servants which there ought to be for the full performance of their duties?—I really have had so little communication with gentlemen advocating the opposite plan that I can hardly say, but viewing it as a general principle, I should say it would be most satisfactory. It is a wise thing, and I do think that it would give great satisfaction if generally explained and understood.

1310. *Chairman.*] Does the orphans' and widows' fund, which exists in the Customs, now give satisfaction?—I think that that is one of a very peculiar character. It derives, first of all, an advantage of a poundage levied by Act of Parliament upon every person serving in the Customs, and it is only those who can afford further payment to insure their lives who derive adequate advantage from

from that compulsory deduction of poundage, so that I presume it cannot give general satisfaction.

1311. Mr. *Roebuck.*] When that fund was established were not the civil service generally invited to join it?—I do not know.

1312. Mr. *Rich.*] No general superannuation then existed?—I am not aware.

1313. You stated that there is a general objection on the part of the civil servants to pay deductions for their pensions?—Yes.

1314. Do you consider that it would give satisfaction if the deductions were abandoned and a general revision of salaries took place?—Yes, undoubtedly.

1315. You think that it would be felt to be more equitable?—Yes; there could be no objection to any just or necessary revision of salaries.

1316. Mr. *Ricardo.*] Then the civil servants would be able to effect insurances as they thought fit?—We consider that it would be advisable that Parliament should sanction the institution of such a system as would make the insurance compulsory.

1317. Mr. *Rich.*] Supposing that the superannuation as now laid down were maintained, and that the Government abandoned the deductions, do you consider that the civil servants would be satisfied in that case that their salaries should undergo a revision?—I think they would far prefer any necessary or fair revision of salaries to the existing system.

1318. They would willingly submit to a general revision of salaries?—No doubt, if found to be really necessary and justifiable.

1319. Sir *F. Baring.*] You consider that now the civil servant pays more than he receives back again?—Yes.

1320. Therefore if Parliament were entirely to abolish the deductions, and get rid also of the superannuation, the civil servant would be in a better situation than he is now?—It necessarily follows that if we pay more than the value of what we get, the civil servant would be in a better situation. I believe any insurance office would provide the pensions on far better terms than are now exacted by the Government.

1321. Does the discretion which the Treasury exercises with reference to giving sometimes more and sometimes less cause great dissatisfaction?—Very great. I know of nothing that occasions greater or more general dissatisfaction throughout the service than this arbitrary deduction of a fifth from the pension.

1322. The discretion which is exercised by the Treasury as to whether a man is a good servant or a bad servant creates great dissatisfaction?—My view of it is, that whatever you fix as the retired allowance should be the standard; for this great reason, that I think you have ample power when a man is in the service of punishing him properly; you may suspend him, stop his promotion, degrade, or even dismiss him; but I do not think that punishment should be deferred till he leaves the service; in that case it is a double punishment.

1323. What advantage exists in the Government giving any superannuation retirement and not insisting, as I believe they do in some private offices, that the parties should insure their lives on retirement?—I think that the pension should be paid by Government, and fixed by Act of Parliament.

1324. If that is fixed, and there is no discretion to be exercised by the Government, what advantage is there in the retired allowance being in the hands of the Government and not in the hands of an insurance office?—The Government having it in their hands can use the machinery as they think proper for weeding their offices of old and inefficient men, whom they otherwise could not very fairly dismiss.

1325. That is upon the supposition that it is an abolition of office?—No, not that alone; a man may grow effete and yet may not come within the strict provisions of this Act, upon which alone an insurance office would give him a pension. He may be such a man that, although less than 65 years of age, yet in the position which he occupies, you would desire to get rid of him.

1326. After a certain age a man should have a retired allowance?—Yes; but it might be desirable for the good of the public that he should go at an earlier age than the fixed age.

1327. Supposing some arrangement of that sort to be made, what advantage is there in the Government retaining the retired allowances at all, if they are compelled to give them without reference to the services of the parties receiving them?—Precisely the same as in the Government retaining power to pension both

W. Willis, Esq.

14 March 1856.

both the higher and lower classes of its servants, and I think it is a very desirable thing that Government should retain in its hands the power of granting those pensions.

1328. The Government retain the power, and exercise it according to their notions of the merit of the party; according to your view, that should be entirely got rid of?—I think so.

1329. Then what is the use of retaining that power in the hands of the Government, except probably that the civil servant makes a bad bargain now, he being dissatisfied?—I think it would never be consonant with the general arrangements of this country to leave the system of superannuation in the hands of a private company; I do see considerable advantage in the Government having the full power of granting salaries and pensions in their hands, those pensions being fixed and determined, but the Government also having the power of giving an increased advantage, in the shape of good service pension, to the better class of their servants.

1330. I am speaking of the general average pensions; it has been always considered that there was an advantage in the Government retaining and exercising that discretion; if that discretion is taken away, I want to know what advantage there is in the Government retaining the retired allowance?—No mere pecuniary advantage, certainly; it has not been merely with reference to the discretionary power that they have exercised of granting a larger or smaller pension, but, as a general State principle, that it is considered desirable that the public servants should receive certain fixed pensions, and that the machinery for that purpose should be in the hands of the State, and not in the hands of a private company; that company might fail.

1331. Mr. *Roebuck*.] How do you reconcile these two answers with respect to insurance; you say that if it were voluntary it would not be filled up, but if it were compulsory the service would like it?—I think there is this to be remembered; domestic circumstances press upon most men in the civil service, and therefore I fear that in a large body of men there are a number who would be improvident, and who would not insure their lives if it were optional, while others, who might fall into difficulties, would cease their contributions, and forfeit their policies; but I believe that if it were made compulsory it would strongly commend itself to all thoughtful men.

1332. Your answer should be, that if it were voluntary it would not be adopted, but if it were forced upon them, the wise would like it?—Precisely so.

1333. Mr. *Ricardo*.] Supposing that the Government had the granting of these pensions, to whom would the deductions go?—My view is to propose the management of that insurance fund by the civil servants themselves.

1334. You would make the contribution compulsory, and then, at a certain age, the party should have a pension?—Yes, or rather he would bequeath an insurance.

1335. You would recommend that the civil service should have the entire management of the insurance?—Yes; it might be necessary that it should be under the general control of the Government, but the Government should have no responsibility or liability with regard to it.

1336. Nor should they give any portion of it?—No, not one farthing; it should be entirely in the hands of the civil service, and be conducted under certain rules and regulations approved by the Treasury from time to time, and laid before Parliament.

1337. *Chairman*.] Do you believe that any large number of the present civil servants are desirous of leaving the service of the Government in order to enter into the commercial service?—My experience is not sufficiently great to enable me to answer that question categorically; I can only point to facts which have occurred in several public offices. I have personally known several gentlemen who have left the Admiralty, who have, in common parlance, done so to better themselves.

1338. Do you believe that the position of the clerks at the Bank of England, and the East India Company, and the great railway companies, and other commercial establishments of that sort, is better than that of the clerks in the public service of the Government?—From figures which I have recently seen, I have reason to consider that the position of those clerks is decidedly better, not with reference merely to the entering salary, but with reference to the prospects before them and to the staff appointments to which they may rise.

I believe

W. Willis, Esq.
14 March 1856.

I believe there are many openings in the commercial service which enable a man with anything in him to rise far higher than he possibly can in the civil service.

1339. Mr. *Rich.*] Do you think that situations in the commercial service are more sought after than Government appointments?—Yes, as being more valuable.

1340. Sir *F. Baring.*] A Bank clerkship is known to be a very good thing, is not it?—Yes, a very good thing.

1341. Is there a discretion with regard to pensions in the Bank, or is it a matter of regulation?—There is a regulation; the scale is equivalent to that of the Act of 1834, but without any deduction from salaries being made. It is, what we contend our own should be, a free pension. In the Bank, there is also an insurance fund, for the benefit of widows and orphans.

Martis, 1° die Aprilis, 1856.

MEMBERS PRESENT.

The Chancellor of the Exchequer.	Mr. Rich.
Mr. Macartney.	Sir Stafford Northcote.
Sir Francis Baring.	Sir Henry Willoughby.
Mr. Henley.	Mr. Robert Palmer.
Mr. Osman Ricardo.	Mr. Fitzgerald.

THE RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER, IN THE CHAIR.

William Farr, Esq., M.D., F.R.S., called in; and Examined.

W. Farr, Esq., M.D., F.R.S.
1 April 1856.

1342. *Chairman.*] HOW long have you been employed in the Department of the Registrar-general?—Since 1838.

1343. Are you not concerned in conducting the Statistical Department of that office?—Yes, I am at the head of that branch of the office.

1344. Has not your attention been very much directed to the subject of statistics?—It has, during a great part of my life.

1345. Have you taken any part in the committee of the civil servants which has been formed for investigating the subject of superannuations?—I was not a member of that committee, and I was not consulted by the committee until it had existed for some time; but the committee did think proper to consult me, and I gave them all the assistance that I could. I requested them to procure information from the public departments, which was very readily furnished.

1346. What were the points upon which they consulted you?—The statements made to me were, that a great number of cases of distress occurred in the service in consequence of the lives of many of the civil servants not being insured; that they were unable to insure their lives in consequence of the salaries being low, and in consequence of a deduction made from those salaries. The information which I procured is embodied in a paper which I read before the Statistical Society of London.

1347. What was the date of that paper?—It was read on the 18th of December 1848.

1348. Was that paper founded upon authentic materials?—It was founded upon returns procured from the several departments, for which certain gentlemen in the departments were responsible. The returns are, I believe, quite authentic.

1349. What were the principal points upon which you gave your opinion to the committee?—The points of information procured to satisfy me that the statements of the committee were correct referred, in the first place, to the salaries paid in the service. From a return which was made, it appeared that 16,353 officers, either paying contributions or in offices liable to pay contributions to the superannuation fund, had, on an average, salaries of 141 *l.* a year; that is the nominal salary, which would be further reduced by the deduction to 135 *l.* a year. Two-thirds of those salaries did not exceed 100 *l.* a year; they were, on an average, 86 *l.* a year. Information of another kind showed, that of the 16,353 officers, about 11,023 had wives living, as well as 21,952 children under 15 years of age, making, in the aggregate, 49,328 persons more or less dependent on the salaries. Each married civil servant, in the

W. Farr, Esq., M. D., F. R. S.

1 April 1856.

station of life in which he is, would keep one or more servants; that would imply that there was about 34 *l.* a head on the total number of persons dependent on the civil servants contributing to the fund. That appeared to me to substantiate the statement of the committee, that the salaries scarcely permit them to insure their lives; at least in the case of the salaries of those in the lower ranks of the service.

1350. Do you think if the four per cent. abatements had been removed, the civil servants would have been able to insure their lives?—To a greater extent. Under the present system of deductions a great number pay five per cent., others pay 2½ per cent. on their salaries, and to take five or 10 per cent. more for insurance would make it almost impossible for them to live.

1351. You think you can so exactly measure the expenses of the different persons in the civil service that you are in a condition to say that the difference between 141 *l.* and 135 *l.* a year just makes the difference between their power of insuring their lives and their inability to insure them?—I think it would be impossible to insist on their paying five per cent. more as an insurance on their lives; that would reduce their salary 10 per cent. The general feeling would be that they could not bear a deduction of that kind.

1352. How were they able to pay the income tax; that has been an additional charge?—That has been an additional charge, and it has aggravated the evil under which they suffer.

1353. Still it has been paid, has not it?—It has been deducted from the salary.

1354. When you talk about inability to pay, is not that a practical test?—I mean merely that they have to submit to great privations in order to maintain themselves in that situation of life in which civil servants are expected to live.

1355. Mr. *Henley.*] When you state 15,000 or 16,000 as the number of civil servants, what class of persons does that take in at the lowest grade of salary?—A large number of the Customs officers; it goes down to tide-waiters; it includes 2,500 of the coast-guard, and a large number of the inland revenue officers; it includes very few in the Post Office.

1356. What is the rate of salary of one or two of the lowest classes of those you have just named; take tidewaiters, and that class of persons?—The tide-waiters get from 75 *l.* to about 92 *l.* a year; the first class is at 75 *l.* per annum, and a shilling a day when employed; the second class, 65 *l.* per annum, and a shilling a day when employed; the third class 55 *l.* per annum, and a shilling a day when employed. The numbers on these scales are 150, 200, and 250 in the Estimate for the year ending 31 March 1856.

1357. With regard to that class of officers, from what condition of life are they ordinarily taken?—From the humbler classes, I suppose. Some of them are related to the higher classes.

1358. It would be hardly fair, for a practical purpose, to come to the same conclusion with regard to those persons and the gentlemen of the civil service in the higher departments?—They should be distinguished.

1359. When you use the term "humbler classes," do you mean that they are taken out of the class from which the more respectable mechanics in this country are taken?—I am not able to say precisely with regard to the tide-waiters. I suppose that they are in some way connected with the commerce of the country.

1360. A very large portion of the mechanics of the country do not earn more than 30 *s.* a week, do they?—From 20 *s.* to 2 *l.*

1361. Is it, generally speaking, the case that mechanics find such a great difficulty in living?—No; I think, on the whole, they are as well off as the clerks on the lower salaries in the government offices.

1362. Can you give the Committee any information showing why the persons whom you describe as being taken from the humbler classes of society are to have such a great difficulty in living, when other persons in the same class do not appear to have any difficulty?—I am not aware that the class of tidewaiters have either more or less difficulty in living than mechanics, but they are a different class of people.

1363. Taking the salaries up to 100 *l.* a year, what proportion out of the 15,000 or 16,000 do you suppose they may amount to?—About two-thirds.

1364. I suppose of those two-thirds a considerable portion may be of those gentlemen who enter into the higher offices, at salaries of 80 *l.* or 90 *l.* a year in the first instance?—A certain portion.

1365. A large portion?—No; I should imagine that the large proportions would

would be in the Revenue Departments, such as the lower servants in the Customs, and also the excise officers, and other persons of that description.

1366. Can you give the Committee any proportion out of those 15,000 or 16,000 who, in the ordinary course of the service, would never get above 150 *l.* a year salary?—The returns do not enable us to say what proportion would rise to the higher salaries.

1367. With regard to the revenue officers of whom you speak, the lowest grade receiving 75 *l.* a year, can you give the Committee any information as to what offices they may rise to?—No, I could not give the Committee such good information as they could procure from the Revenue Departments; but I apprehend that the clerks in the Long Room in the Customs generally rise gradually.

1368. They do not form so large a numerical proportion?—No.

1369. When you have stated, from the information given to you, that those 15,000 or 16,000 persons were unable to live generally, and when you entered into some details about the management of their families, do you think that the class of life from which those persons are taken is not an element in the consideration?—It is a most important element.

1370. You cannot give the Committee any definite information upon that subject?—Not as to the number of persons taken from the several classes of life.

1371. For instance, a person entering on the higher offices or the medium offices of the civil service, and then getting 141 *l.* a year, would probably be living in a very different manner from that of a man who had been in the lower departments of the revenue, though their salaries might be nearly identical?—Quite so, in a different manner; and that is a very important distinction. If a man is expected to live in a certain sphere of life he necessarily requires a higher salary than if he is expected to live as a mechanic.

1372. Can you state to the Committee what is the average salary in those offices from which a humble description of persons are excluded?—In the offices of 100 *l.* a year and upwards, this paper gives the number of persons receiving salaries at the different rates; 4,836 have salaries exceeding 100 *l.* a year, or 264 *l.* on an average; they have 1,278,106 *l.* divided among 4,836 officers.

1373. Were the elements from which you obtained that result such as to enable you to give the Committee any information as to the respective offices from which those 4,836 persons come?—Yes; I am able to answer that question. In the Revenue Departments I see that 3,223 officers are liable to the five per cent. assessment, and 8,215 have salaries liable to the 2½ per cent. assessment. Then in the offices of finance there are 166 persons having salaries liable to the five per cent. assessment, and 52 having salaries liable to the 2½ per cent. assessment.

1374. *Chairman.*] What do you mean by the finance offices?—The office of the National Debt, of the Comptroller-General of Exchequer, of the Paymaster of Exchequer Bills, of the Paymaster-General, of the Paymaster of Civil Service, and of Audit. In the Treasury I am not able to give the distinction. In the War Departments, that is, the Admiralty, the War and Ordnance Departments, there are 1,338 officers receiving salaries exceeding 100 *l.* a year; 375 receiving salaries not exceeding 100 *l.* a year; and in other offices there are 109 liable to the 5 per cent. assessment, and 62 liable to the 2½ per cent. assessment. These numbers refer only to the officers who made returns; 8,704 made those returns.

1375. Mr. *Henley.*] Are those persons whom you have stated as being under 100 *l.* a year the young men who enter the office at the first grade, or are they officers who remain permanently at that salary, or something like it?—I cannot say without looking into the Estimates. With the assistance that could be procured from the several offices, that question might be answered.

1376. These are all questions bearing somewhat upon the calculation which you have made with reference to the power of subsistence, are they not?—Yes. I should say that a gentleman here has prepared an economical budget of a married clerk. That name has been employed in France and Belgium. He has prepared a statement of the expenses in different stations of life; and if the Committee will kindly look at that statement after I have given my evidence, I think they will be satisfied that the salaries now paid to the civil servants are certainly not high. (*See* Paper by J. T. Hammack, Esq., p. .)

Vide Appendix.

W. Farr, Esq., M.D., F. R. S.

1 April 1856.

1377. *Chairman.*] Do you believe that any practical result can be drawn from an average which is formed, by throwing together the superior clerks in the offices of the Secretary of State, for example, or the Treasury, or the Admiralty, and such officers as tidewaiters and lockers, and the inferior officers of the Revenue Department?—I distinguished them in the statement which I have submitted to the Committee. I stated that two-thirds of the men who paid the deductions received salaries of only 86 *l.* a year on the average; that the remaining third who paid 5 per cent. received on an average 264 *l.* a year.

1378. Is not your average of 141 *l.* a year formed by throwing together the clerks of the superior Government offices, and the inferior officers of the Revenue Department?—All who pay deductions from their salaries.

1379. Mr. *Rich.*] There are about 16,000 public servants, of whom 10,000 may be supposed to be employed in out-of-door work, and 6,000 in in-door work?—I was not aware of that division. I have obtained further information from Returns made to Parliament, and, with the permission of the Committee, I will state very briefly some of the results, as I think they will assist the Committee in conducting their inquiry. A Return of the number of persons superannuated and compensated is made annually to Parliament, and from that Return it appears that 9,644 persons have been superannuated or put on temporary allowances during the 20 years from 1835 to 1854, and 968 have obtained grants of compensation for loss of office. The aggregate amounts granted during those 20 years have been 915,337 *l.* as superannuation, and 186,237 *l.* as compensation. The amounts paid as superannuation have been constantly increasing, since the Act of 1834 came into operation, from 358,212 *l.* in 1834, to 549,094 *l.* in 1854.

1380. *Chairman.*] Did the Civil Service Committee consult you upon the operation of the annual deductions?—The Committee consulted me as to the application of those deductions, particularly to the purposes of life insurance, and providing for widows and children.

1381. Will you just state to the Committee what results you arrived at upon that subject?—The question which has been raised since I published that paper has been, whether the rate of abatement of five per cent., for instance, was too high, or was insufficient to pay for the superannuation allowance which was obtained by the public servants. I have examined that carefully since, and in order to enable me to state the result to the Committee, I must for a moment refer to the statements as to the ages of men receiving superannuation and compensation allowances. I have the ages of all the persons who received grants of superannuation during 20 years, and it appears that of 9,399 persons, large numbers were superannuated at 50 years of age; still larger numbers at 60; we have 210 at 70; 12 at 80; and even one at the advanced age of 90 years. The Committee will observe that these public servants have retired on the old scale, which was in operation before 1834, at very different ages, and it is important to bear that in mind, as it affects the value of the annuity; they went off on an average at the age of 58 years; nearly all those men went off on the old scale; the new scale is not at present in operation to any extent.

1382. Sir *H. Willoughby.*] You stated in that proportion the numbers that went off?—I have them for each year of age; at the age of 40, 63 went off; at the age of 45, 128; at the age of 50, 237; at the age of 55, 363; at the age of 60, 501; at the age of 65, 426; at the age of 70, 210; at the age of 75, 67, and at the age of 80, 12; that refers to the age of retirement.

1383. Mr. *Rich.*] Does that include coast-guardsmen?—They are in the Customs department. I can state the ages of those going off in the Customs, in the Excise, and in the other departments, separately. I have the ages of those who have received compensation allowances; the average age at which the compensation allowance was granted was 57.

1384. *Chairman.*] That means allowance for abolition of office?—Yes; that is the alleged ground upon which it is granted. I should merely mention with reference to these three great sections of the civil service, that a man in the Customs obtains superannuation at the age of 58; in the Excise, at the age of 57, and in all other departments at the age of 61; the out-of-door servants evidently retire rather earlier than the others. I may state that the maximum number that retire in the other offices, including the Treasury, the offices of the Secretaries

Secretaries of State, and the other great offices, is at the age of 65; while in the Excise, the maximum number is at the age of 58, and in the Customs it is 60.

1385. Sir *S. Northcote.*] What do you mean by the maximum?—The age at which the greatest number go off: 4,725 are either superannuated or receive compensation at the age of 60 and upwards, and more than 5,500 receive superannuation or compensation allowance at earlier ages. Another series of tables shows the period of service at which superannuation is granted in all the departments. This is exclusive of a considerable number of persons receiving temporary allowances in the Customs and Excise. Persons seem to leave the service on superannuation at all periods; 55 out of the 8,307 obtain superannuation at the period of service of 10 years; 198 obtain superannuation at a period of 20 years' service; 488 at 30 years' service; 504 at 31 years' service; 304 are superannuated at 40 years' service; 156 at 45 years' service; 83 at 50 years' service; nine at 55 years' service, and one at the 64th year's service; that is the longest period of service in the tables. The average period of service among those receiving superannuation allowance is 32 years; the average period of service among those receiving compensation allowance is 28 ½ years.

1386. Mr. *Rich.*] Have you a classification of those periods of service similar to that classification which you stated as to superannuation?—I have; I should state that the average period of service in the Customs is 31 years; in the Excise it is nearly 32, and in the other departments it is 32 years; it is nearly the same; the period of service among those who receive compensation is rather less. Here are some short calculations derived from those tables, which will show the Committee that the average amount granted to each person who received either superannuation or compensation allowance was 104 *l.*; that is, 10,612 persons in 20 years received either superannuation or compensation allowances, and they received, on an average, 104 *l.* a year.

1387. Mr. *Henley.*] That is the same class of persons whose salary averaged 104 *l.* a year?—The salary is 141 *l.*; the average of 104 *l.* is taken from a return which is annually made to Parliament, of the number of persons who receive superannuation allowances. The average grant to those receiving superannuation allowances is 95 *l.*; 9,644 received, on an average, 95 *l.* each; 968 persons received compensation allowances. The latter class had granted on an average 192 *l.*; twice as much as the persons who went off on the superannuation under the old scale.

1388. *Chairman.*] According to your statement, the ratio of superannuation pension to salary, taking in the whole number of officers upon whom your calculation is founded, is 95 *l.* to 141 *l.*?—The salary is 141 *l.*

1389. Mr. *Rich.*] That is superannuation as contradistinguished from compensation?—Yes: the number of persons receiving compensation is 968.

1390. The compensation and superannuation, both included, then the proportion is 104 *l.*?—Yes; from the sums granted, and the numbers who receive the grants, we have been able to present a near approximation, I believe, to the number of persons in the receipt of superannuation allowances during the 20 years. Dividing the average amounts annually payable by 95, for instance, gives us the number of persons who are in the receipt of superannuation allowances; and it would appear from that, that during the 20 years 4,499 persons were, on an average, in the receipt of superannuation allowances, and 1,388 in the receipt of compensation allowances. They are constantly on the books of the offices, and in the receipt of allowances; there were on an average 5,887 persons receiving those allowances. The persons on superannuation allowances remain, on an average, 10½ years; those receiving compensation allowances receive them during 21 years; that is, they receive twice as much as persons who are superannuated on the old scale, and they receive the amount twice as long. Those annuities are granted in small sums. I have a table here showing the sums granted. It may be important that the Committee should know that they are not granted in large sums but in small sums. This table shows the number of persons superannuated in various offices; also the amounts paid under the several rates of allowance; during a term of five years, between 1835 and 1854, 2,459 persons were superannuated; of that number 186 received allowances of 10 *l.* to 20 *l.*; 328 received allowances of 20 *l.* to 30 *l.*; 348 received allowances of 30 *l.* to 40 *l.*; 259 received allowances of 40 *l.* to 50 *l.*; 231 received allowances of 50 *l.* to 60 *l.*; and 223 received allowances of 60 *l.* to 70 *l.*; so that 1,883 of the 2,459 received allowances of less than 100 *l.*

W. Farr, Esq., M. D., F. R. S.

1 April 1856.

100 *l.* a year; the numbers who receive annuities of 500 *l.* a year and upwards are only 54. That is all the information with which it is necessary to trouble the Committee.

1391. Sir *F. Baring.*] You stated that the average age of those who receive compensation allowances is 57?—Yes.

1392. And with regard to those who receive the retired allowance, the average age is 58 years?—Yes.

1393. As I understood you, those who receive compensation allowances live a great deal longer than those receiving retired allowances?—Yes, that is so. The explanation is simple enough, that those persons receiving compensation leave office in comparatively good health; but in the case of those who are superannuated, a large number are labouring under some disease.

1394. Just state the mean length of time during which they continue to receive the allowance after they retire, and also the age of retirement?—The age of retirement is 58, or more exactly 58 ½; the age of those receiving compensation allowances is 57; that is deduced from the ages given in the returns made to Parliament.

1395. Will you state the average number of years that they receive the retired allowances after they have retired?—The period of enjoyment in the case of superannuation allowances is 10 ½ years.

1396. *Chairman.*] Their average life is 69?—Their average age on entering on the superannuation allowance is 58 ½.

1397. They hold it until they die; therefore their average life is 69?—Yes. In the case of the compensation allowances the period of enjoyment is 21 years; that makes their average life 78.

1398. Is not that a very remarkable instance of longevity?—I will read what the longevity should be according to the rate of mortality in England now. The expectation of life at the age of 57 is, in the whole population of England, 15 years; this is 21.

1399. Mr. *Henley.*] Under what calculation?—From the English life table in the Registrar-general's Report.

1400. What is the date of that?—It is for the seven years from 1838 to 1844. I should state that these two returns are not exactly coincident, as the period of enjoyment is derived not from the actual facts, but from a calculation which I will explain to the Committee.

1401. Sir *S. Northcote.*] Did not you state that the class who retire on compensation have generally served about 28 years, and the class who retire on superannuation about 31 years?—Yes; this is an approximation to the true terms. There can be no doubt that the term of enjoyment among those who retire on compensation allowances is much greater than the term of enjoyment in the other case.

1402. Mr. *Henley.*] Is that statement of the average time of 10 ½ years, which persons who are superannuated live, arrived at by a calculation, or an actual return of the facts?—It is a calculation. We have the average amounts which are paid to persons who are in the receipt of superannuation allowance during the 20 years; we have the amounts annually granted, and annually ceasing, during the 20 years; then we have taken the mean of the annual amounts payable, and the mean of the annual amounts granted and ceasing, and divided the total average amounts of superannuation allowance by the latter number; and it would hence appear, that they must live 10 ½ years in order that the amount granted in superannuation should be what it is.

1403. I understand you to say that you arrived at the number of persons receiving superannuation by dividing the whole amount by 95?—Yes.

1404. How did you arrive, in the first instance, at the amount; what did you take that from?—From a Parliamentary Return; the Parliamentary Return shows every year the amount granted in superannuation allowances, and the amount which men are receiving at the end of the year.

1405. How did you arrive at the division of 95?—By taking the number of persons to whom superannuation allowance was granted during the 20 years, and the amounts granted.

1406. That was a fact, and the figures were arrived at by that fact?—Yes.

1407. That was not a matter of calculation at all?—It was a direct calculation from the facts laid before Parliament, and the other, in the same manner, is a direct calculation which cannot be very wrong.

1408. You

1408. You got the whole number of persons and the whole amount of money, and dividing the one by the other, that gave the amount of each, and the 95 you arrived at by actual facts, not by any calculation?—Yes.

1409. What is the expectation of life at the age of 58?—Fifteen years.

1410. In the case of the superannuations, in round numbers, the gradation of life is five years less than the expectation?—Yes.

1411. And in the case of compensations it is five years plus?—Yes; I believe that is so; I am quite satisfied with the accuracy of the calculation; I could explain it in detail, but it would scarcely be intelligible, unless it were before the Committee in writing.

1412. The Committee may take it distinctly, that in your opinion the persons retiring on compensation actually live to the age of 78 years?—I have not stated it so broadly as that; it is my opinion that they live to an age approaching that. The method is quite satisfactory up to a certain point, but it is not absolutely certain within two or three years.

1413. Sir *F. Baring.*] Have you ever taken the trouble of checking this calculation by the actual deaths; the retired allowances that have dropped?—I have not had the means of doing so; that return is very imperfect; it does not state the ages at death.

1414. You have been in communication with almost every department upon this subject, have you not?—I have not been in communication with the departments, except through the Committee of the Civil Servants.

1415. The Civil Service Committee could obtain that information, and ascertain what the real age was when the lives dropped?—All the information on the subject is exceedingly imperfect; there is no complete accessible list of the number of persons receiving superannuation or compensation.

1416. But there are lists of particular departments?—Each department has its own list.

1417. Taking some large department, could not you have checked it by the facts?—I should be very happy to do so if this Committee would procure the facts. I have submitted to the Chancellor of the Exchequer a few forms of returns, which will enable me to answer the question which has been put.

1418. Mr. *Rich.*] The number of compensations taking place year by year is substantially nearly the same, is it not?—No, it is not the same; it fluctuates very much; 968 persons received compensation in 20 years; four only received compensation in the year 1847.

1419. Without going into each particular year, taking a period of every five years, what is the number of superannuations?—It is very regular, but it is constantly increasing.

1420. With regard to the number of compensations which actually occur, are they at all regular?—I say that they are irregular.

1421. They depend upon consolidations or reductions taking place in public establishments?—Yes, to a considerable extent.

1422. Therefore, the averages that you would give of the periods of service of those who received compensations, and the ages at which they retire, would not be so exact a representation as that which you have given of the superannuations?—Not so exact. The number who receive compensation allowances has gone on constantly decreasing.

1423. Sir *H. Willoughby.*] May not there be some mistake in the average of 57?—I am not aware that there is any mistake; the calculations have been made carefully at the Registrar-general's office by gentlemen who are very accurate, and they are made in duplicate.

1424. Where do you get the ages of persons receiving compensation from?—They are presented to Parliament, signed by the Secretary of the Treasury, and furnished to him by the departments. I was quite surprised myself to see the ages of persons who receive compensation allowances. I expected that they would retire in the middle period of life, and I was also surprised to see that they received twice as much as those who received superannuation.

1425. *Chairman.*] Have not the returns which have been presented to Parliament been procured for practical purposes: for practical purposes it is important to know the age when a person is superannuated, but it is unimportant to know the age when he dies?—Very important. You can only check the expense of a fund of this kind by returns of the ages. I was asked some time ago whether the Hanoverian pensioners were dying off at the proper rate. It was

W. Farr, Esq., M. D., F. R. S.

1 April 1856.

supposed that they lingered on, and that some of them were personated. I requested Mr. Anderson to procure a return of the ages, and from that I was able to show that they did die off at a faster rate than the population of our towns. The police, on the contrary, who are superannuated, do not die at a greater rate than the general population.

1426. Sir *S. Northcote.*] Have you any statistics with regard to retirements from the service without superannuation?—They are not very satisfactory, but the retirements are certainly exceedingly numerous. A return which was produced by Sir Charles Trevelyan shows evidently that a great number of persons enter the service, remain a very short time, and then retire; that is particularly the case in all the lower class of employments.

1427. Can you state whether the effect of the imposition of the income tax has been to cause more retirements than would otherwise have taken place?—I have not any data on that subject.

1428. *Chairman.*] Will you proceed to explain to the Committee the effect of the deductions, looking at the question as a question of insurance?—I have looked into that question carefully, and I will state very shortly my opinion upon that subject. I gather from the 27th section of the Superannuation Act that it was the intention of the Legislature to make the officers in the civil service pay only a portion of the premiums to provide for superannuation allowances, not the full premium. But the question of equity, which was, I believe, first raised by Mr. Gladstone, can only be discussed in this form: Does the Act take from the salary of each officer quarterly the precise premium which, on the principles of life insurance, will provide the superannuation allowance? Is more or less deducted than the just premium? The question of equity must thus arise on each case, and on every separate class of cases, as in life insurance, where a man of the age of 30 can insure 100 *l.* by an annual premium of 2 *l.*, and if this man is compelled to pay 4 *l.* a year instead of 2 *l.* the injustice is not repaired by another transaction in which a premium of 2 *l.* only is taken from a man of 51 years of age, who ought strictly to pay 4 *l.* a year premium to secure 100 *l.* at death. It is important, then, to discuss the two questions separately. First, Is each civil servant dealt with as fairly and equitably under the Superannuation Act as a person who insures his life at a life office? The second question would be, Will the public exchequer gain or lose by the superannuation system of the Act of 1834. That is a totally different question from the question of equity; the first question I answer, without any hesitation, in the negative. The scheme is full of injustice, for there is no definite relation between the premium and the promised annuity. The Act stops 6 *d.* in the pound on salaries not exceeding 100 *l.* a year, and 1 *s.* in the pound on salaries exceeding 100 *l.* a year. What does it promise in return? It is not easy to reply; but it lays down a maximum allowance ranging in amount from three to eight-twelfths of the salary; that is, from 15-60ths to 40-60ths, which the Treasury has practically reduced in many cases to 12-60ths and 32-60ths of the salary. In the calculations which I am about to submit to the Committee I leave out of account all the contributions of persons who quit the service, and I assume that the maximum allowance is paid, that the fifth is not deducted. The salaries in the public service are paid in a great variety of ways, which may be referred to two great classes; first, fixed salaries; second, ascending salaries on a great variety of scales, as will be seen in the Estimates of the year; sliding scales they may be called. I will take first the fixed salaries, on which the highest and many of the lowest officers are paid; they present the simplest cases; and I shall assume that the allowance is of the nature of a deferred annuity, the premium being uniform and constant. The annuity which the invariable premium will purchase varies, first, with the age of entry, and, secondly, with the age at the date of superannuation. Let the salary be 200 *l.* a year; it is difficult to form a calculation of this sort; I have therefore made the case as simple as possible, but on this case all other cases of this kind can be decided; then the premium will be 10 *l.* a year; the age of entry ranges from 17 to 45 years. I have returns showing the ages of entry, which are very various. The period of service ranges from 10 to 60 years, as is shown by the Table which I have submitted to the Committee. If the age of entry is 25 years, and the period of service 40 years, the premium purchases 159 *l.*, while the Act allows at the utmost 116⅔ *l.*, which the Treasury rule may reduce to 93⅓ *l.* Assuming that the grant is represented by a deferred

deferred annuity, that is a strict calculation, which would be made on the same principle as a calculation for a life office. If the age of entry is 20, and the period of service 45 years, the premium pays for an annuity of 206⅔ *l.*; the Act allows at the utmost 133⅓ *l.*, or, after the fifth has been deducted, 106⅔ *l.* Take a high office, salary 2,000*l.*, age of entry 30, period of service 40 years; the premium purchases an annuity of 2,349 *l.*; the Act allows 1,166 *l.* If the period of service is 45 years, the officer pays for an annuity of 5,229*l.*, and is allowed 1,333*l.* Again, the Act grants the same proportion of salary for two entirely different rates of premium; this is a violation of the principles of equitable insurance; if 2½ per cent. is enough, five is too much; but take one of the lower offices, salary, 100 *l.*; age of entry, 20; service, 50 years; the premium of 2½ provides an annuity of 99*l.*; the Act allows 66⅔ *l.*, reduced by rule to 53⅓ *l.* The sickness and infirmity under the age of 65, if real, must in nearly all cases shorten life, shorten the term of the annuity, and therefore diminish its value. In this numerous class of cases too much is evidently deducted; in another series of cases the deduction is insufficient. The fund may even be worked against the public by officers being put in young and remaining for 10 or 15 years, and then leaving in a state of health little impaired. Thus by entering on salaries of 100*l.* a year, and remaining 10 years, they would pay 2*l.* 10*s.* a year, or 25*l.*, which would purchase an annuity of 1*l.* 13*s.* during their future lives; the annuity granted is 25*l.* or 20*l.*, and you might lose 18*l.* a head annually. The sliding-scale salary is uncertain in its operation, and varies almost in every office; its tendency is to raise the rate of allowance; in some cases the fund gains, in others it loses enormously.

1429. *Chairman.*] How do you assume that a person could retire upon superannuation allowance at so early an age?—After a service of 10 years they do retire.

1430. Not if they are less than 60?—They must give in certificates of infirmity, or inability to perform their duties.

1431. That case which you have mentioned would be a peculiar case, would it not?—That qualifies it.

1432. Sir *H. Willoughby.*] Does your statement give the number of those who do retire after 10 years of service?—Yes, for every year.

1433. Sir *S. Northcote.*] What number do retire after 10 years' service?—The number retiring after 10 years' service is 55 out of 8,307, who were superannuated in 20 years, and 103 after 15 years' service.

1434. *Chairman.*] The 55 would include out-door officers?—Yes.

1435. Persons exposed to the influence of the outward air?—Yes.

1436. Mr. *Rich.*] Do the Civil Service Memorialists see no advantage to the public servants in their having a security that they shall receive, in case of premature disablement, a liberal superannuation?—In cases of real infirmity, it is exceedingly important that they should receive a liberal allowance from the public.

1437. You are aware that they can only retire under an infirmity attested by two medical officers?—At the same time a great number do retire under the age of 65, who must be now in a comparatively good state of health.

1438. Sir *S. Northcote.*] Do you consider that it is just to tax the services of the other civil servants to give them that retiring allowance?—I think the Government might, for various reasons, see right to grant superannuation and compensation allowances to persons in health; but I conceive that those who are doing their duty to the public, ought not to pay those allowances.

1439. Mr. *Henley.*] You have stated a certain calculation of a person on a salary of 200 *l.* a year to secure him a certain deferred annuity; that is, assuming that the premiums were accumulated?—Strictly on the principles of life insurance.

1440. Therefore it has not entered as an element into your consideration of the equity, whether that party entered the service under an express stipulation that the deduction was made to lessen the charge of the superannuation of the then existing public servants?—Under the contract, of course it is clear that a public servant can only claim the superannuation allowance. We ask for a revision of the terms of the contract.

1441. You have stated what you consider to be the equitable view of it; in coming to that conclusion, did you give any consideration to that provision in the Acts of Parliament?—I leave the legal view of the question out of the consideration altogether.

1442. That is not a legal view; it is an equitable view; if a man enters the

W. Farr, Esq., M.D., F.R.S.

1 April 1856.

service with a certain knowledge of a particular thing, that he is to be subject to a certain deduction, not only as an advantage for himself hereafter, but to lessen the charge of the public on the existing superannuation?—It is no doubt an engagement on the part of the public servant to submit to a deduction of five per cent. from his salary, but I understood that it was the intention of Parliament only to make him pay a portion of what was required really to pay for the superannuation of the class to which he belonged.

1443. Then, in your statement of what you considered to be the equity of the matter, you did not at all take into consideration whether there were or were not any engagement on the part of Parliament, and those entering the public service after 1829, that those payments were to be made with a view to lessening the charge for superannuation on the public purse?—It appeared to me that it was not the intention of Parliament to tax one class of the public servants to enable Parliament to pay the superannuation allowances of another class.

1444. In the opinion which you have formed you came decidedly to the negative opinion that there was any intention of lessening the then public charge upon the Exchequer by those deductions from the public servants?—The original scheme, as far as I understand it, was to make the public servants insure themselves a superannuation allowance. The plan, as first sketched in the Act of 1822, and as set forth by the subsequent Finance Committee, was to make the whole a system of deferred annuities for which the public servants were to pay.

1445. For some two or three years there was a sum paid, upon some understanding of that kind, which was afterwards given back; was not that so?—The sum paid from 1822 to 1824 was returned under the Act of 1824.

1446. And then in the subsequent Acts are not words to be found in which this sum is stated to have been in diminution of the public charge?—The words are, "And whereas the Commissioners of the Treasury did, by a Minute dated the 4th day of August 1829, record their intention to adopt certain regulations with a view to reduce prospectively the charge incurred in providing for superannuation allowances."

1447. Do not the words "reduce prospectively," intimate that it should commence from that time; every farthing that was paid in by deductions from the public salaries would, *pro tanto*, reduce the charge upon the Exchequer?—It was stated by the responsible Ministers, in submitting the Bill to Parliament, that the object was to make the public servants provide, on the principle of life insurance, their own superannuation allowance.

1448. Do you think it is more proper to take the declarations of persons in Parliament, however high they may be, than the words of the Act of Parliament itself, coupled with the facts of the transactions as they went on immediately afterwards?—I take it that the persons who first introduced this measure had a definite plan for relieving the public of all charge for the payment of this dead-weight, as it was called, in the shape of superannuation allowances; and the only way in which that plan could be carried out was on the system of accumulating the premiums at compound interest, and paying them out to the men who had paid the contributions. If the premiums were seized and handed over to another class of persons who had never contributed, it is quite clear that the relief would be insignificant.

1449. The Act states that it is only to reduce the charge, not to do away with it altogether?—Clearly.

1450. Do you think it is likely that persons wanting to reduce this charge would have made a scheme which should have little or no effect for many years to come, or are we to take their intentions from their actual acts, by which they applied those sums which they received year by year to reduce the charge?—At the time that the Act was before the Legislature the deductions up to that date were invested in Exchequer bills.

1451. Not in 1829, was it?—In 1834. There is a Treasury Minute dated the 15th of January 1832, and that Minute, I apprehend, was in operation while this Act was before the Legislature. That Minute directed, "Write to the several public departments to which directions were sent to make the deductions from salaries prescribed in that Minute, desiring them to invest in Exchequer bills whatever sum beyond 100 *l.* they may have respectively deducted, or may hereafter deduct, from salaries, in pursuance of the directions contained in that Minute, and to hold the said Exchequer bills until they shall receive further

ther directions from this Board." It was only on the 14th of November 1834, after the Act had received the sanction of the Legislature, that this money was seized.

W. Farr, Esq., M. D., F. R. S.

1 April 1856

1452. There is no doubt that money was held in trust, if we may so say, until Parliament legislated upon the subject finally, which they did in 1834; there has been no legislation since 1834, has there?—None.

1453. Immediately subsequent to that legislation, that investment was given up, was not it?—The Treasury Minute of November 1834 states, "My Lords are of opinion that the sums deducted from the salaries of persons appointed in the several public departments under the Treasury Minute of the 4th of August 1829, and the Act 4 & 5 Will. 4, c. 24, should be applied towards the payment of the retired allowances in the departments in which such deductions have been made."

1454. That is a fact against an opinion?—That is precisely what was directed to be done by the Treasury Minute, and that has been the great grievance in the civil service, that every year it has been represented to Parliament that they are contributing 30,000 *l.*, 40,000 *l.*, 50,000 *l.*, 60,000 *l.* a year towards their own superannuation allowances, which it was supposed amounted to 600,000 *l.* or 700,000 *l.* a year, while that sum was actually paid to persons who had never contributed to the fund, and only 8,000 *l.* or 10,000 *l.* was paid to persons who had contributed to the fund. This is the grievous state of things. In 1854, 61,214 *l.* were deducted from about 1,500,000 *l.* of salaries; nothing was deducted from 4,000,000 *l.* of salaries, and to the favoured classes on those salaries about 1,100,000 *l.* of pensions were paid.

1455. Whether the reading of the Act is right or wrong, if I understand you right, you have not taken that consideration at all into your account when you speak of the equities of the matter?—I have assumed that it is not the intention of the Government and of Parliament to take from one class of civil servants more than would be required to pay for their own superannuation allowances; and it was the intention of the Government, I was informed, to reopen the question if it was shown that there was a want of equity.

1456. *Chairman.*] The words of the Act are, "that the deductions are made in order to reduce prospectively the charge of superannuation allowances;" do you read those words as if they meant to reduce prospectively the charge of the superannuation allowances of the persons who have paid the deductions?—That is the reading which I should apply to the Act of Parliament.

1457. You do not read it to mean generally the charge of the superannuation allowances of the entire class?—Clearly not; it would be a want of equity if that were the case.

1458. Is there anything in the context which appears to limit those words to the persons paying the deductions?—On the ground of equity, I think it could not have been the intention of Parliament to lay a special tax on a portion of the public servants entering the service since 1829, in order to enable Parliament to pay the superannuation allowances of the public servants who entered the service before 1829.

1459. Do you believe that any lawyer construing those words would understand them to mean the superannuation allowances of persons paying the deductions?—That I confess is the common sense reading which I should apply to the words, having in regard the equitable intentions of the Legislature.

1460. That was not the construction put upon it by the Treasury at the time?—Not in 1834.

1461. Did you ever hear of such a construction having been put upon those words till within a few years?—I find that in 1848 I referred to that in this statement. I say, "The return annually made to Parliament should be divided into additional columns; column 7, in the table of 'Annual Amount of Allowances granted in the several years,' should distinguish the sums granted to contributors under the Act, from sums granted to other persons; and the amount of the previous deductions at interest, minus the sums paid to contributors, should be given in another column. The account as it now stands produces an erroneous impression. In an insurance society the premiums at first exceed the payments on policies; but ultimately the payments on policies exceed the premiums, the difference being made up by the interest on the capital previously accumulated."

W. Farr, Esq., M. D., F. R. S.

1 April 1856.

1462. Sir *S. Northcote.*] Does not the 27th section of the Act of 1834 expressly refer to the Minute of the Treasury of 1829?—It does.

1463. Does not the Minute of 1829 contain the following direction, that deductions are to be made at the rates therein specified, "for the purpose of providing in such manner as my Lords may hereafter direct for superannuation on retirement of such persons as shall hereafter enter the civil service"?—It does.

1464. Does not that, therefore, confirm the view which you have taken, that the intention of the Act of 1834 was to provide a fund for the superannuation of those who were afterwards to enter the civil service, and not a fund to diminish the burden already borne by the public?—It shows clearly that the Treasury had in view the original plan.

1465. And your argument goes to show that it does not effect its purpose?—Certainly.

1466. Sir *F. Baring.*] Can anybody now existing know so well the intention of the framers of that Minute as the persons who actually framed it?—I can merely put my own construction on the words. It sometimes happens that a Minute is written in one sense, and understood in another.

1467. You give the meaning, but still, probably, you know that Mr. Goulburn framed that Minute?—He was Chancellor of the Exchequer at that time.

1468. You must be aware that Mr. Goulburn was in Parliament, and watching the proceedings of the Government, at the time when the Bill of 1834 was carried?—He did not introduce it, and he was not Chancellor of the Exchequer then, I think.

1469. He was watching the Government?—Yes; in the Opposition, I believe.

1470. All those accounts of which you complain were laid upon the table of the House of Commons, were they not?—Yes; every year.

1471. Mr. Goulburn was at that time in the House?—He was.

1472. Are you aware whether Mr. Goulburn stated or complained in the House that bad faith had been kept in regard to his Minute not being carried out?—I have not seen any record of it.

1473. Do you believe that he ever did so?—I could not answer that question.

1474. Was not Mr. Goulburn afterwards Chancellor of the Exchequer?—Yes; in Sir Robert Peel's Administration.

1475. How long was he Chancellor of the Exchequer then?—From September the 3d, 1841, to July the 6th, 1846.

1476. During that time, he had four or five years' Estimates upon the table of the House?—Yes.

1477. Did he alter that system?—The system once commenced, appears to have gone on mechanically.

1478. You think that if the public servant had been once robbed, Mr. Goulburn would have continued that system?—I do not pretend for a moment that the public servants are robbed.

1479. You said that the money was seized?—Yes, I used that word. I conceive that the public servants have a claim to the superannuation allowance only under the Act of Parliament; but I think they have an equitable right to any surplus that may arise from this fund.

1480. I am not raising the question whether any advantage which the public servants ought to receive from the accumulation of interest ought not to be considered; but supposing the money is taken and applied immediately to the public purposes, and you give the public servant a proper retired allowance, such as would be obtained if the money were placed in an insurance office (the public being liable to pay what is justly due to their servant), is there any difference between doing so and taking the money and investing it in Exchequer bills?—It appears to me that the Chancellor of the Exchequer of the present day has the greatest reason to complain. The public is undoubtedly able to pay the liabilities incurred, but the fund itself is in the condition of an insurance office, of which the directors have expended all the premiums as they were received. The directors having the power to call upon the shareholders to pay the policies when the claims arise, of course the company itself is solvent; and there can be no question of the solvency of the public Exchequer.

1481. No injury is done to the public servant provided the retired allowance

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is an adequate retired allowance?—His claim will be legally met if the superannuation allowance is paid.

1482. Mr. *Rich.*] You are inclined to view this as an insurance fund; and that the introducers of the Bill intended to create a fund for the payment of public servants who should retire after having entered the service subsequently to August 1829?—That appears to have been the intention of the persons who first introduced a measure of the kind, and it was kept steadily in view up to 1834.

1483. And you think that the framers of the Bill of 1834 intended to carry out that intention?—Yes, I gather that from the equity of the case and from the language of the Minute. I consider that one class of the public servants has been injured by this way of publishing the account.

1484. Will you refer to the Treasury Minute of November 1834, and read the fourth paragraph?—"In the Revenue Departments, where the retired allowances are paid out of the gross receipts before the revenue is paid into the Exchequer, the sums deducted should in like manner be applied towards the payment of the retired allowances, and the amount of deductions exhibited in the annual Finance Accounts which are laid before Parliament, pursuant to the Act 42 Geo. 3, c. 90."

1485. The Act of 1834 was passed in August 1834?—Yes.

1486. This Minute was in November 1834?—Yes.

1487. Do you gather the opinion of the Government of the day as to an Act, from speeches made in Parliament or from the recorded Minute of the Government subsequently to the passing of the Act?—At the date of that Minute Lord Althorp was Chancellor of the Exchequer.

1488. Do you not find a passage in the Minute which you have read, directly ordering the payment of the money in liquidation of the charges for superannuation, instead of going towards a superannuation fund?—It was so directed by the Treasury Minute, and it was done.

1489. The first paragraph in that Minute states, "My Lords read the Act 4 & 5 Will. 4, c. 24, and the Minute of this Board of 4th August 1829, directing an abatement to be made from the salaries of all persons appointed subsequent to that date"?—Yes.

1490. Then upon what grounds do you say that the Government of the day intended to create a superannuation fund?—I said that the Government of the day led Parliament to believe that they were going to form a superannuation fund, which would relieve the public of this charge; that as soon as the Act of Parliament was passed, the Treasury immediately drew up that Minute, directing this money, which was under investment, to be brought into the revenue account; and here, under the Customs, I see the deductions from the salaries of the clerks are entered as duties, though on what articles, is not stated; and in other accounts we see the deductions entered as payments in reduction of a charge which was incurred before the Act of 1834 was brought into operation. The accountants were evidently embarrassed.

1491. Looking at this Minute, whatever may have been the intentions of the Government on introducing the Bill, yet when that Bill became an Act and the law of the land, by this Treasury Minute, you find that instead of creating a superannuation fund, they read it as meaning that there should be no superannuation fund whatever?—Yes.

1492. *Chairman.*] Did you say that if the deductions had been annually invested in Exchequer bills the Chancellor of the Exchequer, or the public of the present day, would have been a great gainer?—Not if the deductions had been invested in Exchequer bills, but if they had been invested as the Chancellor of the Exchequer would have been able to invest them, in the most profitable market, he would have had now nearly a million of money.

1493. We will assume that he had invested them in consols; will you explain in what way the public would have derived any benefit from the investment of the deductions in consols?—I think the original plan itself was a bad one for the public.

1494. How would the public have derived any benefit from the investment of the annual deductions in consols?—As far as I can see, it was the intention of the Act to relieve the public of this charge, and the only way in which that could be done was by investing the deductions from the salaries of the public

W. Farr, Esq., M. D., F. R. S.

1 April 1856.

servants, at a rate of interest which would make the interest upon the capital with the premiums, pay the whole of the annuities.

1495. How are the dividends upon consols paid?—They are paid at the Bank of England.

1496. From what fund?—From the public revenue.

1497. How does that arise?—From taxes.

1498. Would the public derive any benefit from raising taxes to pay the interest upon that fund created by the deductions?—I do not at all approve of the original measure; I think it a bad one, looking at the public interest alone.

1499. I am not asking you about the measure; but I understood you to say, that if the deductions had been funded from the beginning the Chancellor of the Exchequer of the present day would have derived a great benefit from such a course of proceeding; will you explain in what manner; would it not merely have been that the taxes would have been raised to pay the interest upon that fund which was created by the deductions; would that have been in any way a profitable transaction to the public?—The money would have been invested instead of being expended, and that, I suppose, would have been a gain to the public.

1500. Would not the gain have arisen simply from the public raising taxes to pay the interest upon that money?—To pay the expenses which were met by the deductions from the salaries of the civil servants, the public would have had to raise some additional taxes, no doubt, to pay the superannuation allowances, which, in the public accounts, appear to have been set off against those deductions.

1501. Is not it, therefore, clear that the public would be no gainers at all?—I think it would be satisfactory to the public servants to see that their deductions were preserved inviolable, and it might ultimately have been for the advantage of the public.

1502. Is it conceivable that the public or the Government could have gained any profit or benefit from the investment of the deductions in public securities?—I should say that it would be no direct advantage to the public, unless they gained more by investment than by expenditure; the plan was bad, for no deductions should have been made from the salaries; as the deductions were made they should have been invested.

1503. How is it possible that they could gain?—It appears to me that the original plan in its general conception was to make the public servants provide for a part of their superannuation allowances. I do not know by what theorist the scheme was submitted to Parliament, but it was submitted to Parliament, and the only way in which it could be carried out was by investing the premiums.

1504. Sir *H. Willoughby*.] Do you not refer to the supposed investment rather to show what are the claims of the civil servants, than as to any positive advantage to be derived from such a fund, and as showing what would be their position in regard to their claim on the public finance?—That is one of the objects for which we have referred to it, undoubtedly.

1505. Is that the main object?—That is the principal object.

1506. *Chairman*.] Do you think it would be advisable, for the sake of the civil servants, that there should be a fund formed from the annual deductions?—I think not.

1507. Then you are not in favour of the plan recommended by Mr. Bromley's Committee?—Yes, I am; that plan went to this extent, that the deductions were to be appropriated as a fund for the insurance of lives.

1508. Sir *F. Baring*.] You are dividing the cases into several divisions; you have gone through two; have you any further division?—Yes; I think the Committee clearly understands that the cases which I have put here, in a more distinct form, show that the deductions from a large number of the salaries will provide annuities of a greater amount than are actually paid under the Act of Parliament. I conceive that in many cases the civil servants do not pay a sufficient sum to provide the annuity, and that is particularly the case in the various kinds of sliding scales, where the salaries begin very low, and remain low, and then go up to the high sum on which the superannuation is paid; but the number of those scales is so numerous, that it is exceedingly difficult to form any calculation as to the aggregate result; that is, whether the Government will gain or lose by the whole transaction ultimately. I have looked at the question carefully, and I am not prepared to present any nearer approximation

W. Farr, Esq., M. D., F. R. S.

1 April 1856.

tion to what I think is probably the case, than that which Mr. Willis submitted to the Committee the other day. It appears to me, on the whole, that the public servants pay too much. If you take the whole, as a class, Government would gain rather than lose by the transaction, if the Act of Parliament was carried out strictly; but I merely wish the Committee to consider that as my general opinion; it is not the result of any strict calculation; such a calculation is, as far as I see at present, impossible. On glancing over the Estimates, the Committee will observe that the scales of the salaries of public officers generally, and even in the same office, are innumerable. The time that a man remains in one class and goes into another varies from year to year, and in every office almost; so that it is very difficult, in fact impossible, to form an exact calculation, chiefly because we have had no experience of the operation of the Act of 1834; that has made a great difference, I think, in the age at which men will go off on superannuation allowance. Under the Act which was in operation before 1829, as the Committee is aware, the superannuation allowance varied from 4-12ths up to the full salary; men could go off upon two-thirds of their salary after nearly 30 years' service. Now under the scale of 1834, they would only be able to go off on two-thirds of their salary after 45 years' service; I therefore conceive that men will remain much longer in the service than they have done hitherto; hence that the number of persons receiving superannuation allowances will be greatly diminished, and the time at which that superannuation allowance is received will be at a much more remote period of their lives, and in this way the charge on the fund will ultimately be very much diminished. But it will evidently be a long time before any perceptible diminution is observed, as the charge on a fund of this nature only attains its maximum in about 70 years from its creation; so that the effect of the diminished scale, which I think has diminished the value of the pension to half what it was under the old scale, is not yet perceived. I have often asked on what data the rate of deduction of five per cent. was fixed; whether any calculations had been made by the Government; and I have not been able to ascertain that any calculations have been made. The first traces of this rate appear in the Act of 1822; but the terms of that Act were very different from the harder terms of the Act of 1834. The scale of allowance rose from four-twelfths at 10 years, to half the salary after 20, and the full salary after 50 years' service. Nothing was deducted from salaries under 100 *l.*; 2½ per cent. was deducted from salaries of 100 *l.* and under 200 *l.*; five per cent. from salaries of 200 *l.* and upwards. Then if the public servant died in office his contributions were scrupulously returned; they were held to be his "personal property." I have made a calculation showing the value of that return of the premiums. It is provided in a clause of the Act of 1822, that in case any person who may have contributed by deductions or payment towards the superannuation fund established by that Act shall die while holding any office or employment in respect of which any such deduction shall have been made, the aggregate and full amount of the principal sum of all deductions which shall have been made from any such person, but without any interest thereupon, shall be deemed part of the personal estate of the person so dying, and shall be devisable as such; in case no devise shall be made thereof, as personal estate, and the amount thereof shall be ascertained within six months after the death of the person so dying, and paid to the executors or administrators of such person, out of the superannuation fund established under the provisions of that Act. Those were the provisions of the Act in which I first find this premium fixed, but that Act also directs that half of the contribution should be provided for out of the funds of the several departments. Under this Act the money was to be invested; instructions were given for its investment. That Act passed in August 1822. It was generously and energetically opposed by Mr. Canning, and it was supported by the Marquis of Londonderry; but the latter minister died seven days after this oppressive Act passed; and in the Act of 1824 all the deductions were directed to be returned. Mr. Canning, the friend of the civil servants, was then in power; and the clauses of the Act were swept away which, in his words "subjected a particular class to peculiar taxation," and were "in principle as objectionable as any measure that had ever been brought forward." The Committee will see that the Government of 1834 appears not to have had any calculation themselves in fixing this rate of five per cent.

W. Farr, Esq., M. D., F. R. S.

1 April 1856.

1509. *Chairman.*] Do you think that those two rates of 2 ½ per cent. and five per cent. were fixed upon the principle of an insurance to entitle the payer of an annual premium to a policy of insurance?—In the Act of 1822 it was the case that instructions were given for investing the money upon principles of insurance.

1510. You think it was done upon the principle of insurance?—Yes; it appears so.

1511. How can you reconcile that supposition with the existence of a double rate of deduction and a single rate of pension?—Those receiving salaries under 100 *l.* a year were exempted entirely from the deduction then made; those who received salaries over 100 *l.* a year and under 200 *l.* were taxed at the rate of 2 ½ per cent, and those who received salaries of 200 *l.* a year and upwards were taxed at the rate of five per cent.

1512. There was a triple rate; a class of persons paying no deductions, a class of persons paying 2 ½ per cent., and a class of persons paying five per cent., and they were all entitled to the same rate of pension?—Yes.

1513. How do you reconcile that with the supposition that it was calculated upon the principle of an insurance?—It was not calculated upon strictly equitable principles.

1514. Does not such an arrangement entirely exclude the idea that it could have been calculated upon the principle of insurance?—Provision was made for supplying the deficiencies that might arise in the contributions from the public revenue.

1515. It was intended to give to the public servants compensation for the grant of pensions, but was that compensation calculated upon the principle of insurance?—Yes, I infer that it was, as the money was directed to be invested to form a superannuation fund. It is in that sense that I conceive it was granted upon the principles of life insurance; but as a financial measure it was no doubt incomplete, as nearly all the measures of that period were failures. The arrangement for getting rid of the pensions, for instance, by the dead-weight annuity, was badly calculated, and it failed.

1516. Do you think it desirable for the civil service that there should be a fund created for the payment of superannuation pensions?—I do not conceive that it is desirable. I think that the deductions should be entirely abolished, and that the superannuations should not be sold, but be granted as a boon to the public servants, as in fact part of their salaries. I conceive that it is an advantageous way of remunerating the public servants.

1517. Do you approve of the plan recommended by Mr. Bromley's Committee of retaining the deductions in order to create a fund for the widows and orphans?—Part of those deductions, I conceive, should be appropriated to that purpose, for I am strongly of opinion that it would be a great public benefit if the public servants were induced to insure their lives. In fact it was out of the inconveniencies of the present system that the movement of the committee commenced.

1518. Would not the remission of the deductions amount simply to an increase of salaries?—Public servants have direct and legitimate means of asking the Treasury for an increase of salary, through the heads of their respective departments; the question was not taken up on such grounds. If it had been a mere agitation for increase of salary, I certainly should have taken no part in it. I am, however, perfectly aware that it would amount to a remission of the special tax of 5 per cent., which would be equivalent to a rise of salary. The Act of 1834 must have been considered a wholesale reduction of salary by Mr. Hume, Sir James Graham, and others, who, from the year 1821 to the year 1834, made repeated efforts to reduce the salaries of the public servants, and to impose the tax under special circumstances, which are now entirely changed. The return to cash payments, which has placed the credit of this country on its present firm basis, it was held, increased the value of money and lowered prices; so that the clerk's salary was virtually raised. Sir James Graham, in his remarkable and striking speech in 1830, on the reduction of salaries, gave, as the grounds of his motion, the reduction of prices consequent on the alteration of the currency. Bread-corn, he agreed with Mr. Horner and Mr. Locke, was the real standard. Now, in 1810, wheat was 105 *s.* a quarter. In 1830, it was 55 *s.* a quarter; 500,000 quarters, therefore, in 1810, it was said, were equivalent to 1,000,000 at present; that was in 1830. In 1834, when Sir James Graham introduced the Superannuation Act, wheat was 46 *s.* 2 *d.* the imperial quarter. In 1855, it

it was 74 *s.* 8 *d.* The salary which would purchase 100 quarters of wheat in 1834 would purchase only 64 quarters in 1854, and 62 quarters in 1855. I do not, without qualification, admit the theory of these great authorities; but there can be no doubt that the rise in the prices of bread, meat, and other articles, has pressed heavily upon the great body of civil servants. Another reason alleged was, that gold had a tendency to become scarce, while silver had a contrary tendency. This argument constantly occurred in the debates at the time. Now the circumstances, of course, in that respect are totally different; the discovery of gold in California and in Australia, these immense importations of gold having completely reversed this tendency. There was a petition presented the very night Sir James Graham made that speech from the Essex farmers; and Mr. Harvey said that he saw no reason why salaries and pensions should be reduced while the rent of land was left untouched, and urged a reduction of 25 per cent. on rents. Sir James Graham replied, that rents had been reduced, and if called upon to submit to another reduction of 25 per cent., he would say boldly to nine-tenths of the landed interest, "At once sell your estates." "Reduction was a thing they could not bear, and it would be absurd if they did." At the same time, however, he showed that the salaries of 22,912 persons in the Revenue Departments were 2,755,000 *l.* in 1827, or 121 *l.* to each person; and I think it will be evident to the Committee that at the present rates of prices, raised as they are almost universally, it must be still much more difficult for the clerks in the civil service to bear this reduction than for the landowners to bear a reduction of rent.

1519. Would not a remission of taxes operate as an indiscriminate increase of salaries, without reference to merit or services?—I am not asking the Government to indiscriminately raise salaries, but I am meeting an objection to this application on the part of the civil service for the remission of this special tax of five per cent.

1520. If the deductions of five per cent. upon salaries above 100 *l.* a year, and 2½ per cent. upon salaries under 100 *l.* a year were abolished, and the salaries were paid at the amounts voted in the Estimates, would not that be practically an indiscriminate increase of all salaries to the extent of five per per cent. and 2½ per cent., without reference either to the merits or the services of the persons receiving those increases?—No, it would be merely putting the civil servants who have been admitted since 1829 on the same footing as the civil servants who entered before 1829. Great revisions have been made in nearly all the public departments since 1829; there are civil servants in the several departments who entered before 1829, and others who have entered since 1829; now in dealing with them, Sir Charles Trevelyan stated the other day, and it is quite true, that without any discrimination the salaries of both classes have been dealt with; men admitted before 1829 have received higher salaries, and they pay no deduction at all, and they will be able to go out on their full salaries after a lengthened period of service; therefore the remission of this special tax would merely place the men admitted since 1829 on the same footing as those admitted before 1829.

1521. Mr. *Rich.*] Are you aware that Sir Charles Trevelyan qualified that opinion when the case of the extra clerks was brought to his memory?—I do not speak solely on the authority of Sir Charles Trevelyan. I know that it is the case in the office with which I am connected, and I believe it is so in the other departments.

1522. *Chairman.*] Do you know what proportion of the present civil servants have entered the service since 1829?—About 12,000.

1523. Then about two-thirds of the present civil service pay the deductions?—They do; about a million and a half of the salaries is subject to the tax; and persons on about four millions of salaries are exempt under this unequal Act.

1524. About two-thirds of the present civil servants now pay the deductions; if the deductions were abolished would that not amount to an indiscriminate increase of the salaries of those two-thirds of the public service, without reference either to services or to merit?—It would be relieving them from a grievance under which they have suffered, and of which they complain, that the Parliament of 1834 subjected them in a wholesale way to a special tax, and that it diminished their superannuation allowance, while they believe that the value of their services is quite equivalent to the value of the services rendered by the

W. Farr, Esq., M.D., F.R.S.

1 April 1856.

gentlemen who were admitted before 1829, and they think that the returns show that their services are not overpaid by the full salaries.

1525. Assuming that you recommend that the present deductions should be repealed, would you advise any alteration in the scale in the Act of 1834 of superannuation pensions?—I think it admits of great improvements, and some of those improvements are embodied in the Bill which is now before the Committee.

1526. You would recommend that the scale of pensions should be more liberal to the civil service?—Yes.

1527. Your recommendation would, in fact, amount to this, that you should increase the salaries of the civil servants who have entered since 1829 by abolishing the deductions, and should entitle them to a more liberal scale of pensions?—Yes; I would repeal the special tax on the salaries, and improve the scale of pension.

1528. Would you take the scale of pensions as embodied in the Bill now before the Committee, or have you any suggestions to offer to the Committee with regard to that subject?—The scale begins at rather too high a rate, and ends at too low a rate. If we look at the value of the services and at other circumstances, I think the values of the services would accumulate more rapidly, and that particularly in the case of persons on fixed salaries; and I think that it would be very desirable to make it by a per-centage, and not by sixtieths. This facilitates calculations very much, and in these days of decimal association, I think it would be well if Parliament would set the example by giving it in the per-centage form. I conceive that the minimum should begin at 20 per cent., and that the scale should go up to 80 per cent. on the salary. I think it desirable to have a special class where men enter in advanced life; that is provided for in the Bill. It certainly ought not to be granted to professional men who enter the service in early life, but the calculation shows that the premium and the term of service being the same, the amount of such an annuity paid for increases when a man enters at an advanced period of life.

1529. Have you made any comparison as to the value of the pensions in the Bill before the Committee with the pensions in the Act of 1822, or the new scale?—I have not made a calculation of the value under the new Bill, but I shall be happy to do so. I have here the values under the scale of 1834, under the condition that the premium should be returned. I stated before that if a person entered at the age of 25, an annual premium of 10 *l.* would provide an annuity of 159 *l.* a year, while on the condition that the contributions of the civil servants should be returned, that would provide only an annuity of 118 *l.*; yet under the scale of 1822 the civil servants would obtain 166 *l.*, and under the scale of 1834, 116 *l.*

1530. You cannot give the Committee any comparison of the scale under the new Bill and either of the former scales?—I could do so; I have none prepared.

1531. Sir *H. Willoughby.*] Have you any statement showing the proportion of the civil servants who retire or who die, and get nothing under the present system?—I have not a statement affecting merely those contributing to the fund; I only know that a large proportion of the civil servants do retire and obtain nothing; by death alone half go off without receiving any advantage.

1532. *Chairman.*] Can you give the Committee any details upon that point?—If men enter at the age of 25, and are superannuated at the age of 65, they would be reduced by death alone to half the original number. Then, from the various returns, particularly that recent return which, I believe, except in the case of the Admiralty, is generally correct, it will be seen that hundreds and thousands resign or are dismissed.

1533. Sir *F. Baring.*] Is the return of the Post Office correct?—In the Post Office pensions are not granted to some classes of officers; the receivers and the letter-carriers generally are not entitled to superannuation.

1534. Is not the Post Office included in that return?—A considerable number of officers is included, but I will take cases in which the Post Office is not introduced.

1535. Sir *H. Willoughby.*] Did not you state that the only particular which you can give is, that one half of the civil servants die and get nothing?—Under this arrangement for granting allowances out of deductions, you necessarily have to take the deductions from men who never derive any benefit whatever from

from the fund. This is, I conceive, an insuperable objection to the system. The families of the men who die are harshly dealt with; you take from the widow and fatherless children the deductions of the men who die, to enable you to pension those who live. Now, it is impossible to convince the widows or the orphan children of the officers who die in the service that it is just to deprive them of the advantage derived from the contribution of the parent, to enable you to pay the superannuation allowances of those officers who are so fortunate as to live.

1536. Sir *F. Baring.*] Is not that the case with all deferred annuities?—It is. You must necessarily take the premiums paid by those men who die under this bad system in order to enable you to pay the annuities to those who live.

1537. Mr. *Rich.*] In that statement which you have made, that one half of those entering at 25, and retiring at 65, would die in the interim, do you exclude the consideration of those who might retire on superannuation from infirmity?—I say that between the ages of 25 and 65 half would die.

1538. In the case of the lives of any given number of persons between 25 and 65 one half cease; but in the case of the civil service, between the years 25 and 65, you say that a great number retire from infirmity or other causes?—Yes, under the old scale, and by the present arrangements.

1539. Would not you have to deduct those persons so retiring from the number who die, and who get no benefit?—On the other hand, I should have to make an allowance for those who die after the age of 65 without receiving any allowance. That class is numerous. The number pensioned for real infirmity, even among labourers, and that class of people, under 65, is not numerous.

1540. Should you have to deduct the number who retire from infirmity and otherwise from those who derive no benefit from the Superannuation Act?—I conceive that they ought not to be taken into account unless they are superannuated for real infirmity.

1541. Independently of those public servants who retire upon superannuation allowance, you consider that there is one-half in addition who die, and therefore derive no benefit from their payment?—Yes; among those numerous classes who enter the public service at the age of 25, and go out at the age of 65, I say half the men of that class necessarily die in the ordinary course of nature before attaining the age of 65; if you take a later age, say 70, it would be two-thirds; if you take an earlier age it would be a smaller proportion.

1542. Do one-half of those who enter the service die in it, receiving no superannuation, between the ages of 25 and 65?—I should have to take the total number entering the service at 25, out of that I should have great numbers leaving the service from various causes, some from real infirmity and real sickness; they would live but a short time; others, of course, labouring under blindness would retire, and live a long time; but I say that the number of such cases of real infirmity and real sickness would not be great under the age of 65.

1543. Is that number exclusive of the number of one-half who die and get no benefit?—If 100 civil servants enter at the age of 25, and leave the service from no other cause than a legitimate cause, or absolute infirmity or age, half of them would die without receiving any benefit at all from their contributions; of the 100 who entered at 25, 50 only would live to the age of 65.

1544. Of the 100 who entered at 25, would 50 die and get no benefit from the superannuation fund?—I should have, in that case, to take all who entered; I have only taken those who entered and remain; I should have to take 100 or still more who enter and go out of the service.

1545. It does not give a correct view of the proportion of those who suffer from having paid and getting no benefit?—It understates the proportions.

1546. With regard to the statement which you made of a clerk who receives 200 *l.* a year, and pays 10 *l.* a year towards the superannuation fund, and continues for 40 years, can you state whether there is any instance in the public service of any clerk who serves 20 years without an increase of salary?—I said that in a great number of cases the clerks were paid on scales which they pass through on the seniority system, but that a great number of the lower and higher classes are paid at fixed salaries.

1547. Are a great number of the higher and lower classes paid according to

W. Farr, Esq., M. D., F. R. S.

1 April 1856.

the salaries at which they enter the service?—The higher classes are paid so, nearly.

1548. What should you call the "higher classes"?—The Commissioners of various kinds, the members of boards, heads of offices, solicitors, and so on.

1549. That is an infinitesimal proportion; it is hardly one per cent. of the civil servants, is it?—It is a very small number comparatively, but the salaries are not inconsiderable in amount; then on the other hand, all the lower class of servants are paid on fixed salaries, or nearly so.

1550. You mean all those from whom the deduction is under 2½ per cent.?—The greater part of them.

1551. Therefore they would not fall under the illustration that you have given?—Not under that one illustration.

1552. The illustration which you have given has reference to not one per cent. of the public servants?—It is a much larger per-centage than that: among the illustrations which I gave I put the case of a man receiving under 100 *l.* a year, and paying 2½ per cent. deduction.

1553. That would bear upon the class who are denominated out-door public servants, but of the in-door public servants, that is the clerks, from whom the complaint mainly arises as to the hard pressure of the superannuation deductions, not one per cent. would fall under the illustration you have given as that which affects the public servants?—I have given several illustrations; among those illustrations I should say that a large proportion of the public servants are included.

1554. In the illustration which you gave of a clerk serving without an increase of salary you generalise your observation; you referred to the instance of a clerk serving 40 years on 200 *l.* a year?—I have various calculations at various ages of entry into the service; in all of them the value of the annuity varies.

1555. Could you furnish the Committee with an estimate of the value of a clerk who entered at 100 *l.* a year, and at every tenth year had an increase of 50 per cent. upon his salary till it rose to 300 *l.* or 400 *l.* a year, at the end of 40 years, making the deductions, and at the same time showing the value of the deferred annuity which you compared in your statement of the clerk upon a fixed salary?—I will prepare several estimates of that kind.

1556. *Chairman.*] Is not it a common case in the civil service that a clerk enters at a small salary and rises to a considerable salary, and is superannuated not upon the low salary but upon the high salary?—That is a very frequent case.

1557. Taking the ordinary case of the civil service, are you prepared to say, that the principle of insurance is grossly violated, as you have described in your example?—We find that the superannuation allowance upon which men go out on the old scale is 95 *l.*, where the salaries of the men actually in the service are 141 *l.*, so that it is quite clear that very few men indeed can go out on those high rates of superannuation.

1558. Do you not think that 95 *l.* is a considerable proportion of a salary of 141 *l.*?—It is granted under the old scale, and it is a considerable proportion of the salary.

1559. You think that the principle of insurance, under the old scale, is very much violated?—Under the old scale, I think where men paid nothing and got a handsome superannuation allowance, they were liberally treated.

1560. The question is, whether if they were superannuated now under the old scale, being liable to their present deductions, the principle of insurance would be as much violated as you have described it to be?—Not if they were superannuated on the old scale.

1561. Supposing the present deductions were continued, and supposing the scale of the present Bill was introduced, do you think that the terms would be very unfair to the civil servants?—The Bill of 1856 I see begins at about 26 per cent., that of 1834 being 25 per cent., and the new is undoubtedly a more liberal scale; but I feel that I ought not to state to the Committee that I can give them the exact value of the premium at present taken from the public servants.

1562. Does not it occur to you that the illustration which you have furnished is in fact of scarcely any practical importance, because it is a case that happens so rarely that it may be almost laid aside in considering the general aspect

aspect of the question, as not the ordinary case of superannuation, which is that of a person who enters the civil service at a lower salary who leaves the service at a comparatively high salary, who has paid deductions upon a series of salaries rising from high to low, and is ultimately superannuated upon the highest salary?—I cannot admit that it is scarcely of any practical importance.

1563. In order to guide the practical judgment of the Committee by evidence upon which they can really rely, is not it necessary that you should deal with that case, and not with some general case?—I should be very glad to do so, and I looked at the question with a view to a calculation of that kind, but I found it impossible to make such a calculation. The scales of salary are innumerable. I state only my impression generally, that under some of those arrangements the fund would lose enormously, and among other classes it would gain. As a question of equity, I said that the equity of the transaction would not be affected by this circumstance; that in some cases you lost and in others you gained.

1564. Taking the ordinary case of a civil servant entering at the age of 25, and receiving 80 *l.* salary at first, increasing by 5 *l.* so many years, 10 *l.* so many years, and 50 *l.* so many years afterwards, and retiring at the age of 65 upon the full salary, could not you calculate what would be the gain and loss upon such a man's life?—Yes; it is easily calculated, if the periods at which those salaries are entered on are given.

1565. If that attempt had been made, would it not have been more likely to lead the Committee to a practical result than the peculiar and exceptional example which you have chosen?—I think not; I think the Committee will at once see that under the present arrangement there is no equitable relation between the premium paid and the benefit granted; I prove to you that in a large class of cases you take too much, and, on the other hand, I say that in those cases where a clerk remains on a low salary for a great many years, and then goes up to a high salary, and is superannuated on the high salary, he evidently gets from you more than his premium would entitle him to under the principles of equitable insurance.

1566. Under those circumstances, the civil servant would have no ground of complaint against the Government?—Certainly not upon the ground that he received less than he paid for.

1567. Supposing the regulation were to this effect, that if a person retired, he should receive after so many years' service superannuation allowance, being subject to the payment of annual deductions; but if he died in the public service, the amount of his actual deductions should be calculated, and they should be paid to his widow or children; do not you think that there would be a great disposition on the part of the civil servants to refuse to resign, and to hang on in their offices?—I think it would not operate well.

1568. Do you not think it would have that particular operation, that it would indispose persons to resign?—I think the present system of deductions does indispose persons to resign, and it indisposes the Government to dismiss men who ought to be dismissed. I think men are often put upon the pension list solely because they have contributed to the superannuation fund.

1569. Did not you speak with commendation of the provision in the Act of 1822, which gave to the widows and families the deductions of the civil servants?—I do not at all think the plan of 1822 a good one. I merely adduced it as an example to show that in the Act which imposed those premiums of five per cent. and 2½ per cent., the conditions were less illiberal than the enactments in the Act of 1834.

1570. You do not approve of that particular regulation?—No, I do not.

1571. Do you not think that the general system of granting superannuation allowances to the civil servants tends very much to the efficiency of the civil service?—Very much.

1572. Will you give your reasons for that opinion?—I see a great number of advantages in that arrangement. The other day I was speaking to a gentleman upon this subject, who is a member of the Political Economy Club, and who contended that no superannuation allowance ought to be paid; that the public servants ought to be paid in salaries only, and that the retiring provision should be left to themselves. If that was done, the payment for the services of the whole class of 22,887 persons would be 3,194,056 *l.* If salaries alone were paid, the salaries may be raised 27 per cent., without increasing the ultimate

charge on the nation. Under this arrangement a salary of 100 *l.* would be raised to 127 *l.*, of 500 *l.* to 635 *l.*, of 1,000 *l.* to 1,270 *l.*; and this would evidently be exceedingly advantageous to the prudent men in the public service. It would, I believe, also be gratifying to some of the gentlemen who are about to enter the service. But experience has shown that there are great advantages attending the present mode of remunerating public servants, partly by salaries, and partly by superannuation.

1573. What are those advantages?—They are such as have led almost all the nations in Europe to adopt the system of paying partly by superannuation allowances. In the first place, it is a guarantee of fidelity; in the second place, it encourages efficient service; in the third place, it retains good men in the service; in the fourth place, it induces men to retire when they become old or inefficient from any cause; and in the fifth place, it prevents old public servants from falling into a state of disgraceful dependence, or of distressing destitution, which would be a public scandal, and might deter young men from becoming candidates for office. These advantages appear to me to be so great that I should very much regret to see the system of superannuation abolished.

1574. Do not you believe that one of the principal effects of abolishing the system of superannuations would be that aged public servants would continue to serve upon their salaries without performing their duties, but leaving their duties to be performed by their subordinates, who would discharge all the principal labour of their office at inferior salaries?—That was, I believe, done before the system of superannuation was introduced into the public service. The want of a system of superannuation appears to be felt everywhere; among the judges, the coroners and the clergy, and in every quarter, and of course among the civil servants.

1575. Sir *F. Baring.*] Are the Committee to understand you that you do not think you are able to give the Committee any accurate statement of whether the Government lose or gain by these deductions?—My general impression is that if the fund were strictly administered, as it would be by an office granting deferred annuities, the Government would gain, taking into account the contributions of all persons entering the service.

1576. You have no figures to prove your impression?—None which I should think myself justified in submitting to the Committee.

1577. Do you think that there are any figures which the Committee could get which would enable them to ascertain that fact?—I think not. I have suggested some forms of return, but they will refer to the scale which was in operation before 1829.

1578. Supposing you were to take any fair department, such, for instance, as the Customs, and supposing you were to ascertain that the amount of the deductions which would be received by the Treasury or the public, if the whole of those offices that were liable to the deduction were actually in payment of the deduction, that would be the receipt; and then, on the other side, if you calculated what the sum payable would be, supposing the retirement of those parties now upon the Superannuation Act, was calculated according to the new Bill, and not according to the old scale, do you think that would bring you to anything near an approximation to the truth?—No; it would diminish the amount that is now paid in superannuation; but the great question arises as to the age at which a man will retire. A deferred annuity, for instance, given at the age of 25, to a man entering upon its enjoyment at the age of 58, would be worth about 2½ years' purchase; if at 65, it would be only worth half of that. Now if there is anything in the scale of 1834 to induce men to remain in the service longer than under the more liberal scale which existed before, they would evidently retire at a more advanced age, and I think you should scarcely fix an age less than 65 as the average age, and even then they would retire upon seven-twelfths of their salary.

1579. Supposing men's minds and the inducement remained the same, that would give you a calculation of the receipt and expenditure, would it not, on the plan which I first mentioned?—Yes, it would.

1580. Any alteration that you would have to make, would be what you would allow for a change in the inducements to remain in the service, and the inducements to retire, would it not?—It would arise from that.

1581. That of course is a calculation which you cannot bring to figures?—That has been the difficulty.

1582. That

1582. That is a moral calculation?—Certainly.

1583. Did you ever try that mode of estimating the receipt and expenditure?—I have not.

1584. Supposing it should turn out in that case, that the receipt would be enormously above the expenditure, it may be taken for granted that the public is gaining?—Yes; if the receipts were above the expenditure.

1585. The deductions on the receipt must be very considerably above the amount paid under those circumstances; then, according to your impression, there would be the moral effect of diminishing the retired allowances, and in that case the public would be a very great gainer?—Yes.

1586. Supposing it should turn out the other way, and it should appear that there was a very large amount of payments, much larger than the deductions provided for, what would be the result?—Then the converse would not be true.

1587. It would not be true, if your conjectures were right?—And not true to that apparent extent, if they were wrong.

1588. Will you state why?—Under this system which the Committee is considering, which is quite analogous to the system of deferred annuities, you necessarily have to pay out, not only what you receive, but the interest of what you receive. For instance, under the system of life insurance you return the premiums and the interest on the premiums at the death of a man. On this system of deferred annuities, you defer the repayment of the premiums and the amount accumulated during the lives to a given age; so that, in this financial operation, you necessarily have to pay out twice or thrice as much as you receive.

1589. The Committee have had some calculations before them, showing that the deductions, when they came into full effect, would be about 95,000 *l.*?—Yes.

1590. But it would be the case, looking at the accumulations, that if the retired allowances did not exceed 200,000 *l.*, the accumulation and interest and the deductions would be adequate to meet that charge; is not that so?—I believe that would be so.

1591. Supposing it should turn out that the charge framed in the manner in which I propose to get it, should come to 300,000 *l.*, would not that be rather worth having; you could then compare the actual charge with what you calculate ought to be paid by the public?—Yes.

1592. Is not it worth while making some calculation of that sort?—In order to do that, you must assume the age of retirement.

1593. You need not do that exactly in order to get the sum which I want to get?—It is impossible to work out that problem without taking into account the interest of the money, and that you can only do by assuming the age of entry and the age of retirement.

1594. You can surely do this: you can take in the case of the Treasury, for instance, all those who receive superannuation allowances, and you can ascertain what they would receive, supposing they were under the new Bill?—Yes; that could be done without any difficulty.

1595. Supposing that was done for all the departments, you would have to compare that charge with the 200,000 *l.*, which you say ought to be paid by the public?—That 200,000 *l.* is arrived at by assuming a certain age of retirement; and if the age of retirement were more or less, the amount would vary.

1596. That is the calculation of the civil servants?—Yes.

1597. You say that the civil servants pay for their retired allowance; you are a political economist; do you conceive it really to be correct that under the system of deductions practically, the civil servant pays for his retired allowance?—Practically, the Government goes into the labour market and fixes certain terms on which to pay salaries and to pay superannuation allowances. Every man is offered a nominal salary for his services, say 100 *l.* or 1,000 *l.*, with a superannuation allowance, and he accepts the service for that 100 *l.* or 1,000 *l.*, plus the allowance.

1598. If you were to offer a salary without any retired allowance whatever, you probably would offer the highest; but if you were to offer a retired allowance and a salary, that retired allowance being paid by the public, you would offer the least wages, and if you offer, as is done now, a salary with a deduction, and that deduction is to be equivalent to the retired allowance, is not it in point of fact the public who are paying in all those cases?—The public would be paying a net salary in addition to the annuity.

W. Farr, Esq., M. D., F. R. S.

1 April 1856.

1599. Supposing the wages were correctly settled by the price in the wages market, if you take a clerk and pay him 200 *l.* a year and give him a retired allowance, deducting 10 *l.* a year to pay that retired allowance, and you take another clerk to whom you give 180 *l.* a year and give him a retired allowance without any deduction, do not you in both cases pay for the retired allowance?—The one arrangement is much better than the other; it is much more rational.

1600. But is not it practically the hirer of the labourer who in both cases pays the retired allowance?—Yes, no doubt he pays it; but in the case before us, he deducts more than it is worth from the salary.

1601. In the one case the hirer nominally gives higher wages, makes the deduction, and apparently makes the person pay for his retired allowance, and in the other case he does it straightforwardly?—Yes, simply.

1602. You say that the mode of doing it is much better in the one case than in the other, on account of its simplicity; if I hire a clerk, or any other labourer, in the most simple way, do not I, generally speaking, get his services at a better rate than if I were to hire him in what I may term an unsimple way?—Undoubtedly.

1603. Therefore upon the whole I am more likely to make a worse bargain by this deduction system than in any other way?—Undoubtedly.

1604. According to that, if I were to change the system, ought not I to reduce the wages more than five per cent.?—If the present rate of wages were found to be too high, they ought to be reduced, but that is certainly not the case; you would get, by low salaries, inferior men, for men, like horses, can be got at any price, and the least valuable are the most numerous.

1605. I am supposing that the wages were at their proper rate?—I think that would be a question, whether you would get the services on more advantageous terms under the simple arrangement, than under the complicated arrangement. But it is exceedingly probable that if you did as is generally done in mercantile firms, and by almost all persons who employ labourers, that is, pay them a definite salary, and hold out the hope that if they serve faithfully they will obtain a superannuation allowance upon attaining old age, I think you would be better served than a person would be who paid salaries without taking any further notice of his servants, or a person who made a deduction from the salary for the superannuation allowance.

1606. With regard to labourers in the dockyards, do you know that the public in that case furnish a retired allowance without any deductions whatever?—Yes.

1607. Their labourers' pay is always, or generally speaking, something below that in the public market?—I am not aware that that is the case.

1608. *Chairman.*] Do you think that the civil service would prefer that the present system of deductions and superannuation allowances should be retained, or that the deductions should be abolished, that the superannuation allowances should be continued, and that the salaries should, instead of their being the nominal salaries, be the real salaries, and that the salaries of all those who have entered the service since 1829 should be reduced by five per cent. and 2 ½ per cent., according to the amounts, so that there should be no difference between the nominal and real salary?—In the present circumstances of the times and of depreciation I think the civil servants would expect that their salaries should be raised rather than lowered.

1609. Supposing they were reduced to choose between the two systems, which would they prefer?—I think they would consider them two great evils, which they would earnestly wish to avoid.

1610. Mr. *Rich.*] Does it come within your knowledge that some departments have since 1834 expressed their willingness to come under the superannuation?—Some of the departments have done so, and some have not.

1611. *Chairman.*] Do you not think that the security which the practice in the public offices with respect to salaries, and also the system of superannuation allowances, gives to the public servants, is one of the main inducements to enter the public service?—It is the great inducement, and, as the Duke of Wellington said, in speaking against the most objectionable clauses of the Act of 1834, for reducing the pensions for high political services, "the service of the Crown in England is certainly a service of honour."

1612. Do you not also think that the feeling that a person who has once entered the public service, provided his health remains good, and he conducts himself

himself with propriety, is insured against the casualties of life, is a very powerful inducement to enter the public service?—Yes.

1613. Sir *S. Northcote.*] Is that inducement less in the case of offices which do not contribute to the superannuation fund, than in the case of those offices which do contribute to it; is there less desire to enter the public service in the House of Lords and the House of Commons, and other offices where no superannuation deductions are made, than in those departments where superannuation deductions are made?—Persons are exceedingly anxious to enter the service of the two Houses of Parliament, as the salary is there paid without deductions, and they are yet entitled to superannuation allowance on a liberal scale; the inducement will be increased by remitting the exaction, and you may get better services.

1614. Taking the view of considering the superannuation as part of the salary, is it not essential to such a scheme that there should be a just equity between the deduction from the nominal rate and the salary actually received?—It is the grand and fatal objection to the scheme as it at present exists, that there is no proportion between what is taken and what is given.

1615. Sir *F. Baring.*] Supposing on the part of the public it were chosen, instead of giving what is a just deduction, to give three times as much, would not that be considered as a matter of wages?—As a matter of contract.

1616. It would be considered whether the party would or would not take less?—Clearly as a matter of contract; the master might make that liberal condition with his servant if he chose to do so.

1617. Of course the servant would take less remuneration?—Less salary.

1618. On the other hand, if he deducted more than he gave, that also would be a matter with regard to the market price, and he would not get his labourer?—It might be a condition in the same way that you might attach unwise conditions to the leases of lands.

1619. The wages would not be unreasonable, would they, if people were willing to enter the public service at that rate?—I think that under your improved scale of a simple salary, from which a shilling in the pound was not deducted, you would induce a better class of persons to enter the service, although I think that many of the men who are at present in the service are very able, and are worth more than they get.

1620. If you do find proper men prepared to enter the public service at the present remuneration, you can hardly say that the remuneration is inadequate, can you?—I judge from experience, and I see that they cannot go on discharging their duties efficiently in consequence of the low rate of salaries in many cases.

1621. Mr. *Rich.*] Do you find that they quit the service?—Yes, from distress, frequently, arising from the want of adequate salaries.

Veneris, 4° die Aprilis, 1856.

MEMBERS PRESENT.

The Chancellor of the Exchequer.	Mr. Robert Palmer.
Lord Stanley.	Sir Francis Baring.
Mr. Henley.	Sir Henry Willoughby.
Mr. Osman Ricardo.	Sir Stafford Northcote.
Mr. Roebuck.	Mr. Rich.
Mr. Macartney.	Mr. Vincent Scully.
Viscount Monck.	

THE RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER, IN THE CHAIR.

William Farr, Esq., M. D., F. R. S., called in; and further Examined.

W. Farr, Esq., M. D., F. R. S.

4 April 1856.

1622. *Chairman.*] ON what grounds are you of opinion that it would be advantageous to the public service that the deductions from the salaries of the civil servants should be applied to provide for their families, on the principles of life insurance?—On the same grounds as in 1848 I held that it would be advantageous to the public service that all the permanent officers should insure their lives. The utility of life insurance is universally admitted. Insurance could be effected on very advantageous terms by the servants themselves: it would save many hundreds of families from deep distress; and it would raise the character of the service. Upon this subject there are now differences of opinion, but those who differ from the Committee are equally animated by a desire to leave a provision for their wives and their children: they think that it should be done entirely on the voluntary principle; I, on the contrary, think that it should be to a certain extent on a settled principle, for reasons which I will very briefly state to the Committee. "Children, women and men advanced in years can rarely earn enough to supply themselves with subsistence. Men who enter a profession have therefore, during their years of active life, not only to supply the current wants of their families, but to make a provision for the infirmities of sickness or age, and, in consequence of the mortality of their nature, for their widows and children. In Great Britain, to every 100 wives, there were at the Census 23 widows living: there are now living about 2,300 widows of deceased civil servants, and an unknown number of fatherless children, which the Returns leave undetermined. The children of possessors of property are naturally provided for under our laws, and the children of the man whose income is derived from his industry generally enjoy the same privilege; but the source of income depending on his life, they are liable at any time to be thrown on the community for support, which is, in a high degree, precarious. In the middle and in the higher classes they are practically thrown upon the hands of their relatives, of the charitable, and, in some rare instances, of the parish. Life insurance meets the risk of mortality; but it unfortunately happens in all professions, and in the civil service among others, that life insurance to an adequate extent is not effected by the great majority of husbands, and more particularly by those whose lives are most liable to be cut short, and whose large families are likely to prove the severest pressure of want—the heaviest burthen on the community. Society has therefore a right, and, whenever an opportunity offers, perhaps a duty, to see that such a deduction is made from the adequate income in active life as will lighten the sufferings of the fatherless children and widows of its members. If the Government set the example in the public service, it may be copied by other classes, and would ultimately prove a great boon and an economy to the nation." I wrote that passage in 1848, in a paper which I had the honour of mentioning to the Committee on Tuesday. I have now some information as to the extent to which life insurance is really practised in the service. I should state that many of the reasons that make it good policy to provide a pension in old age for public servants, are equally valid in favour of a settled provision for their families on a regulated system of life insurance. The State engages to grant pensions; it should induce all its officers to undertake to insure their lives, at least to a small extent. We ask the Legislature to allow the deductions to be appropriated

appropriated to this purpose. There is a provision for widows and for orphan children now in France, in Austria and in Prussia, and that is under the same laws as those which regulate a provision for pensions. The same system is in use in the East India Company and in the Bank of England; it has been adopted, I believe, generally as the result of experience. The necessity of some provision of that sort has been felt by practical men, and they have established these institutions. The casual system does not work effectively. There are several small establishments, and some considerable establishments of the Government, that have made attempts to establish life insurance on the voluntary principle. In the Customs there are about 5,000 persons employed; and there are 2,500 in the Coast-guard, making a total of 7,500. I am informed that of that number only about 700, or one in ten, are insured in the departmental fund, which is a very good fund, and offers a great number of advantages. It appropriates various sums to the support of the fund, so that men get their lives insured upon rather advantageous terms; at least so it appears to me. In the Admiralty, it has been ascertained that only a limited number of men insure their lives; about one in eight, I am told; out of 800 and some odd, there are about 100 who are insured. In the Post-office a fund arising from void money-orders is devoted to the assistance of those clerks who insure their lives; the aid thus given amounts to about one-fifth of the premiums, but it is not given for any amount of insurance exceeding 300 *l.* The number of policies in the United Kingdom held by officers of the Post-office receiving this aid is stated in the Report of the Postmaster-general for the year 1855 to be 952: viz., 701 in England, 171 in Scotland, and 80 in Ireland, showing the proportion of those insured to the numbers employed to be not greater than 4½ per cent. in England, 7 per cent. in Scotland, and 3 per cent. in Ireland. In the Inland Revenue Office there are upwards of 5,000 persons employed; only 1,200 persons are insured (the policies are more numerous), on an average, for about 210 *l.* each. Of those 1,200 many effect the insurances for borrowing money, and not for their families. In 10 years, the deaths have been 153; the number of policies surrendered or forfeited, 210. That is one of the great dangers of the casual system. Men sometimes begin insuring their lives, but in times of pressure they surrender their policies or borrow money upon them. If the insurance were made a Government measure, that of course would be obviated. The insurances, when effected, are not to a large extent; the necessary consequence of this state of things is, that many families are every year left destitute, and appeals are frequently made by widows for assistance in the public offices. I have a list of several of the cases that were brought under the notice of the Committee of Civil Servants; and merely as an example of the appeals which are made to them, and which induced them to seek the appropriation of the deductions as a provision for life insurance, I beg the permission of the Committee to read a letter which expresses the view that a poor but sensible woman—one of the 2,300 widows—takes of the Superannuation Fund of 1834. It is a letter from the widow of a surveyor of taxes; she made an appeal, it appears, to the brother officers of her husband; the date of the letter is 1849; it is one of the original cases. She says, in her public appeal, "My lamented husband, J. L. Smith, was surveyor of taxes at Worcester for upwards of 20 years, and died there in 1834, leaving me and two infant children totally destitute. From that period to the present it has been my endeavour to maintain and educate my children by the tuition of other children, and herein I succeeded for a few years to some extent, but in the course of the past year I was afflicted with a long and dangerous illness, which threw me into difficulties that I could not surmount, and an inexorable creditor seized my furniture, and thereby deprived me of the only means in my power of continuing to maintain myself and my children. Under these circumstances, and having no relations to lend me any help, I am induced, indeed driven, to seek for a little aid from among my deceased husband's brother officers, from whom the smallest donation will be thankfully received." This is the letter which she wrote to the officer who assisted her in providing her with temporary relief: "My dear Sir,—Your favour, with the kind donation from you and your assistants, was thankfully received by me through the medium of my truly benevolent friend Mr. Kite. Allow me gratefully to acknowledge the benevolent sympathy manifested in your epistle to Mr. Kite, and further to stimulate you to future exertions in behalf of the orphans and widows of deceased officers; I mean in the providing, through some fund, for the partial maintenance of the helpless bereaved

W. Farr, Esq., M. D., F. R. S.

4 April 1856.

bereaved ones. Government ought to make some allowance for the widows and infant children of civil as well as of military officers. My husband, John Lamburne Smith, died, leaving me two children, the eldest a girl, aged one year six months: the boy was but a fortnight old, and at the time of my husband's death I was not possessed of 10*s.* in the world, and, truthfully, before I was fitted to leave my sick chamber was I obliged to devise a means to procure subsistence for my poor children, then but babes. Oh! how seasonable would in this instance a Widow and Orphans' Fund have been in my destitute condition. No subscription has ever (before this formed by Messrs. Kite and Norman) been set on foot for us; 161 circular letters have been forwarded through Mr. Kite (Mr. Norman having had them printed gratuitously) to the various surveyors, but seven alone have responded to the appeal. We have nearly been supported by Mr. and Mrs. Kite for the last six weeks. I wish much to commence school again; and if, by the blessing of God on our efforts, I can procure 30*l.* or 40*l.*, so, to provide for our daily necessities until I have pupils, truly thankful shall I be. My case has been long pitied by a merciful Father in Heaven, who cheered me in the hours of dark despondency and delirium, by the gracious promise, 'That all things should work together for our good.' Mr. and Mrs. Kite both desire me to present their united best respects, and to state that they are glad," and so on. "I trust, for the good of others, your decision in placing the matter righteously before the eyes of those who know not what it is to shed bitter tears when seeing their helpless orphans wanting bread, may stir them up to act justly to a disregarded class of sufferers, that hitherto have kept their crying sorrows buried in their bosoms, but to make the reign of death extend its dominion but too rapidly over the helpless, forsaken, isolated widows and orphans of deceased civil officers who served faithfully the British Sovereign. The hardships we have endured would indeed melt any heart but that of the affluent. I would, from individual suffering, earnestly exhort all the surveyors, *en masse*, to press on the Government the absolute necessity of allowing a pension for the support of their widows and fatherless children; something might be abstracted from the Superannuation Fund (which is now a rich one) to benefit the 'Ought-to-be Fund for the orphans and widows of deceased officers.'" We cannot always shut our ears to those piercing cries. A poor clerk's child left fatherless, suffers as much as the child of an officer who died in the Crimea; the widow in both cases, as we see, is equally exposed to the dangers of destitution; and in the present state of society there should be some certain provision both for mother and child. This poor woman evidently believed in the existence of the fund, and that belief extends nearly all over the country.

1623. Mr. *Macartney.*] Does she state what the amount of the contribution made by her husband was previously to his death?—She does not.

1624. Mr. *Henley.*] The date of that letter in which she refers to the Superannuation Fund being 1849, it was after the time at which this question became agitated, was not it?—Yes.

1625. *Chairman.*] Would you propose to keep up the present deductions under the Act of Parliament, and apply them, as proposed, for the widows and orphans of the civil servants?—Yes, to provide by premiums of insurance for a sum payable at the death of the civil servant, to be appropriated as he might direct, either at the present rate or at the rate of 2½ per cent., so that the widows and orphans might have a small provision.

1626. What course would you propose to be adopted in the case of unmarried officers?—They in the same manner should insure their lives.

1627. You would have a compulsory insurance of lives for the whole civil service?—Yes.

1628. Would you permit the civil servant to assign his policy?—No.

1629. Lord *Stanley.*] In the case of a man who has no one for whom he cares to insure his life, the fact of that insurance would increase his capital to the extent for which his insurance is security?—Certainly; he would leave a small property at his death; and he would therefore be a better servant.

1630. If he had no object in desiring to leave property at his death, that is in fact available to him during life?—That could scarcely be arranged; you would leave it as property devisable like other property at death.

1631. Am I to understand that you propose to prohibit the raising of money upon the sum for which the life is insured?—It would be absolutely necessary

to

to do so; it has been found by experience to be necessary; otherwise a great number of policies are assigned for the benefit of creditors.

1632. Viscount *Monck.*] How would you propose to prevent the policies being assigned?—It is a point of law; I would make it illegal to assign the policy.

1633. Mr. *Henley.*] If I gather your opinion correctly, you think that it is safer to make the Government provide for the widows and children of those persons by a compulsory enactment than to leave it to their own care and provision?—I think it is the anxious wish of all the civil servants to make a provision for their wives and children. Several of them, we know, have done so; but the great body of them will only do it if they are assisted in this act of prudence by some arrangement made on the part of the Government; and I do think it is desirable that that arrangement should be made by the Government, rather than that it should be left entirely to themselves on the casual principle.

1634. Then you do believe that it is better that the provision should be made compulsory than that it should be left to the care of each person?—I do, on the whole.

1635. You also think, if I understand you, that whatever may be the necessity or need of a man with a family during his life, he having obtained a valuable interest by payment to an insurance fund, should altogether be precluded from making any use of that capital so accumulated?—A modification of the policy might be made, such as would enable him, under certain circumstances, and after explanation, to receive the capital back again; but, as a general measure, I am afraid that could not be worked.

1636. What are the special circumstances under which you would allow a man to have his capital back again?—If he had left the service, for instance, and if he had no wife or children, and wanted to enter into business, it might be desirable to return him the capital. There would be no difficulty, as a financial transaction, in valuing the policy, and giving him the money, if it were thought expedient to do so.

1637. Take the case of a man with a large family; during the course of his life he may be in the greatest need and distress, whether from sickness in his family or from the need of educating his family, or from having to put his family out in the world; what I want to understand of you is, is it your opinion that it should be a hard and fast regulation, that, notwithstanding any necessity of that kind, the man should not be allowed to borrow or obtain money upon the strength of the capital which he has accumulated in the shape of this insurance?—I believe that the labouring classes of this country are anxious to insure their lives to a small amount; and I believe that, taking the great majority of the cases, the civil servants are anxious to do the same; so to compel them to insure to a small amount, that is, to set aside a small portion of their current earnings for that purpose, is an advantage to them. I should say that in a general measure a man ought not to be allowed to avail himself of the policy for the purposes of borrowing money; but if it should be thought as a matter of detail desirable, in certain cases, to allow him to do so, it might be done, for it would not militate against the general principle.

1638. *Chairman.*] Do you think that the discretion of deciding in what case a policy might be assigned, and in what case it might not be assigned, is a discretion which any Government could exercise?—It is questionable; but if the Government should be of the same opinion as the honourable Member, that it would be desirable in certain cases, it might be done.

1639. Mr. *Henley.*] What is your own opinion upon the subject?—I am of opinion that there should be an insurance to a small amount on all the lives; if you went to one, or two, or three, or four, or five per cent. of the salary, you would not make a very serious inroad upon the salary for that purpose.

1640. Your opinion is, that the insurance to the amount which you have specified should not be capable of being touched or meddled with at all?—That is my opinion; that is the result of the experience of these funds.

1641. Mr. *Roebuck.*] You think that that inviolability is requisite, in order to protect the Government from constant applications on the part of destitute women and families?—Yes, the Government and the public officers; the Government unfortunately have a protection, as they never listen to those applications.

1642. Sir *H. Willoughby.*] Does not your scheme of insurance (shape your scheme as you please) operate as a tax upon the salary of the civil servant?—It is interfering with the disposal of a small portion of the salary; it is not a tax; the premium that a man pays to insure his life is an investment of money.

W. Farr, Esq., M. D., F. R. S.

4 April 1856.

1643. That investment of money he is not to touch?—In order to provide for the widows and children of the civil servants it cannot be touched; nine-tenths of the civil servants do marry ultimately.

1644. But taking the whole class generally, both married and unmarried, must not your scheme of insurance operate as a tax upon their salaries?—No; it is merely compelling the civil servant to invest a small sum annually, instead of spending it.

1645. Mr. *Roebuck.*] If insurance be provident in any case, it is provident in this case also?—Undoubtedly.

1646. And therefore it would be a benefit?—Yes.

1647. Whatever you call it, it is the same thing?—Clearly.

1648. Lord *Stanley.*] Is there any argument which could be used for your proposition which would not equally go to making the practice of insurance compulsory upon all persons in possession of a private income?—I think it would be a great advantage to all persons on private incomes to insure their lives; but as the Government could not interfere with any other class of persons than its own servants, I do not think it would be right to make even the clergy insure their lives, though it would be a great advantage if it were done, for they leave destitute many widows and many orphans.

1649. Sir *H. Willoughby.*] Supposing the Government were to interfere, would not that at once become a reason for demanding an increase of salary?—No, clearly not.

1650. If a party receiving a salary of 100 *l.* a year were compelled to insure to a certain amount, would not it at once be shown that the surplus was not able to maintain that party in his position; has not that been shown?—It would no doubt be shown in certain cases that this provision was made with very great difficulty, and by submitting to great privations; but as you would be able to tell a public servant who made that complaint, that on the whole it was for his good, and for the good of his brother officers; that, I think, would be a complete answer.

1651. Mr. *Henley.*] Evidence has been given before the Committee, that the salary should be proportioned to the work and ability of the party receiving it?—It should be according to the market value of labour.

1652. Evidence has also been given that any payment out of the salary, in the shape of a deduction for superannuation, is unjust, because it takes part of that away which is the due reward for the time and ability of the person receiving it?—It makes him an inadequate return for it.

1653. That return is supposed to be in the superannuation, but the payment is a deduction. Now, taking the principle to be the true one, that the salary is adjusted according to the ability and service rendered, one man being a bachelor, and another being married, how do you justify the deduction from the bachelor of that sum for insurance, which he having no wife, and intending to have none, wants for himself?—I should say that nine-tenths of the civil servants do marry. This deduction from the salary enables the civil servant to insure his life. One objection to the deduction, in its present form, is, that it prevents so large a number of the public servants from insuring their lives. I stated that as the great objection to the deduction, that it prevented so large a number of the public servants from insuring their lives; but if you remit the deduction for the purpose of superannuation, they would be enabled to appropriate at least a part of their salaries for the insurance of their lives.

1654. A bachelor who does not choose to indulge in the luxury of a wife, may like a luxury of another description, and he may not wish to pay out of his money towards a fund from which he would derive no benefit?—He may be very well compelled to leave a small amount of his earnings at his death.

1655. You think that it is just upon a bachelor, because he does not choose to indulge in the luxury of a wife, to tax him for the benefit of somebody else?—He has no wife and children to support, and yet he has the same salary as a man who has a wife and children to support; it is, therefore, no hardship upon him to compel him to set aside a portion of his salary in an insurance fund for the benefit of his relatives.

1656. The salary is adjusted according to the man's ability and service; you do not give a man more salary, because he has a wife and 10 children?—The sum is appropriated to pay the premiums for an insurance upon my life, it is an advantageous expenditure of my salary, and, therefore, it is no hardship at all to interfere, to a slight extent, with me, nor, *à fortiori*, with a bachelor.

bachelor. Unless some men leave property at their death the national wealth will decay.

1657. *Chairman.*] It is an advantageous expenditure in regard to which the law is to allow you no discretion?—Government, as the employer of public servants, makes this compulsory, on general grounds of policy.

1658. Your plan contemplates that the deductions should be applied to create an insurance fund to benefit each individual, and that at the same time a superannuation pension should be paid by the Government?—Yes.

1659. Therefore, each civil servant would pay the deductions; he would be entitled to a superannuation pension upon retirement from office, and his wife and children would be entitled to the insurance created by that fund, formed from the deductions from the salaries?—That is the plan, as proposed by the committee of civil servants.

1660. Sir *S. Northcote.*] How would you propose to deal with cases in which men, having contributed for a certain number of years to this compulsory insurance fund, leave the service at their own wish?—I would return the value of their policies; the value could be determined, and it should be given to them: that is done in the case of a fund which has been established under my advice, for I find that measures of this kind are taken very extensively now by the employers of large numbers of men. The Bank of England, since this question was agitated, has put a system of insurance in force, compelling every clerk to insure his life, pretty nearly on the plan which was submitted to the Government.

1661. In your recommendation of an insurance fund, do you mean that, inasmuch as there now are deductions, you recommend that a portion of those deductions should be applied to an insurance fund; or if the whole thing were to begin anew, and you were settling a man's salary according to the just value of his work, would you still recommend that a portion should be kept back for the purposes of insurance?—I think if the thing were to begin anew, it would be an advantage to appropriate a part of the salary to an insurance fund; but as these deductions are already in operation, it occurred to the committee that it would be done more conveniently now than if we had to begin anew.

1662. Do you recommend it as a measure very desirable in itself, or as a way of settling the difficulty which now arises?—I recommend it upon both grounds, for the advantage that it would be to the family of the civil servant, and also as a way of settling the present question satisfactorily.

1663. I suppose you consider that if every man were to take the most enlightened view of his own interests, and there were a moral certainty that those whose advantage it was to insure would do so, you would consider it unnecessary to make a law upon the subject?—Quite unnecessary.

1664. Do you think there are more cases of persons for whose clear advantage it is to insure, and who fail to do so, than of persons for whose advantage it is not to insure, and who would be compelled to do so?—I think the advantage of a regulated system of insurance would preponderate very much. It would be of great advantage to young men, who, by beginning to insure early in life, would insure large sums for small premiums.

1665. If there were no law upon the subject, a man might deal with his policy as he pleased during his life; he might raise money upon it?—Yes.

1666. He might assign it, as in a marriage settlement, for instance?—Certainly.

1667. Under your provision, you would not prohibit a man assigning it as part of his marriage settlement?—No.

1668. How are you to ascertain when he assigns his policy, whether it is for a valuable consideration or not?—Some plan of registration might be devised which would meet that case; something might be endorsed on the policy, and when the parties came to claim the sum payable upon the policy, the nature of the transaction might be investigated.

1669. Sir *H. Willoughby.*] Has the question of insurance any necessary connection with the question of superannuation?—It can only be carried out if the Government consent to give up the deductions.

1670. Has the question of insurance any necessary connection with the question of superannuation; are they not separate questions?—We have considered the two questions together, but no doubt they might be separated. I may add here, in connection with insurance societies, that the Income Tax is now paid by a large number of the Offices and not by the clerks, although the prac-

W. Farr, Esq., M. D., F. R. S.

4 April 1856.

tice is not universal. The Government service labours under very considerable grievances in reference to the Income Tax, as the clerk is charged upon the full amount of the salary, although it is but a life income. Has not the same alleviation of the burden as the trades under Schedule (D.); and the Government of course would not think of proposing to remit his Income Tax.

1671. *Chairman.*] The Income Tax is not charged upon the salary, plus the deduction?—No.

1672. I think you stated in your former evidence that on the supposition that the system of the Act of 1834 was fully worked out, the total annual cost of the superannuation pensions would not exceed about 200,000*l.*?—The cost would be very much diminished, for reasons which I will state to the Committee.

1673. Do you reckon that the sum would be considerably less than the present charge?—Very much less; if the Act of 1834, and this Bill which is now before Parliament, were carried out wisely and judiciously, and even liberally, I apprehend the superannuations would be very greatly reduced: in the first place, great numbers of men are now in the receipt of superannuation and compensation allowance who are neither 65 years of age, nor really "infirm in mind or body," in the proper sense of those words. The Superannuation Act lays it down that it shall not be lawful to grant any allowance to any officer or clerk who shall be under 65 years of age, unless upon certificates from the heads of the department and from two medical practitioners, that he is incapable from infirmity of mind or body to discharge the duties of his station: such infirmity of mind or body may be the result of age, chronic diseases of various kinds, such as paralysis, insanity, blindness, and so on, or of acute diseases, such as inflammation of the lungs and fever, or of some moral or intellectual defect, either natural or acquired. In acute diseases, and in the early stages of all chronic diseases, an officer is not superannuated, but remains on the books of the office to which he is attached; thus the ordinary sickness of friendly societies (about ten days yearly) is covered. The infirmities by chronic or by other diseases under 65 years of age inducing incapability, are not well defined in the returns, and there is no system of revision under which young officers who recover are called upon again to serve; there can be no doubt that large numbers now on the pension list enjoy average health. The incapacity from age to serve cannot, as a general rule, occur before the age of 65, yet under the old scale 7,090 officers were superannuated under the age of 65; 2,309 officers were superannuated at the age of 65 and upwards, out of 9,399 who were superannuated in the 20 years from 1835 to 1854. The number of officers and clerks serving in those years was returned as 16,300 in 1846, say 17,000; the average number on the ineffective list was 5,887, of whom 4,499 were superannuated, and 1,388 were compensated. It is difficult to procure satisfactory data to show how many men ought to be on this list for infirmity or chronic disease, or other causes which would disable them from work; but we have Neison's Returns, and Returns from Odd Fellow Societies, and the Scotch Returns, and Ansell's Returns of Friendly Societies; the East India Company also provides for the sickness of its labourers, and they had formerly a great number of labourers; the pension was granted on such a business-like principle, that they had not more than 1 in 21 on the list for age and infirmity. If this rate be raised to 10 per cent., then, of 22,887 officers and clerks in the Government service, 2,289 would be on the pension list, leaving 3,598, or after deducting 1,388 who are enjoying compensation allowances, 2,210 persons on the superannuation list, who have left their posts under certificates which evidently by "incapacity" must imply other causes than age, disease, or real physical infirmity. Now it can scarcely be fair to expect the faithful, intelligent and industrious men who remain steadily at their posts to pay the pensions of these 2,210 officers, who draw, on an average, at 95 *l.* per head, 209,950 *l.* from the fund. If by a judicious but liberal administration of the superannuation fund the number of future ineffectives can be reduced by some 1,053, there will be a saving of 100,000 *l.* a year, which is more than the deductions of the salaries of the present men under the Act of 1834 will ever amount to. A reduction in the value of the allowance will be also effected by the change of scale; the old scale commences at four-twelfths, and rises progressively to the full salary by quinquennial steps. The scale of 1834 commences at three-twelfths, and rises by septennial steps to two-thirds of the salary. Under the old scale, officers leave on an average, after 32 years' service, at the age of 58, on eight-twelfths of their salary. Under the scale of

1834 the eight twelfths of the salary will only be attained after 45 years' service. It may be assumed, therefore, that men will endeavour to struggle on on their salaries and in the offices much longer than they did before, and that they will leave, say after 40 years' service, or at the average age of 65, on seven-twelfths of their salary; at that age they will not have attained the full limit of the scale. Now the value at the age of 25 of a deferred annuity, to commence at the age of 58, is 2·422, or 2½ years' purchase; and the value at the same age of a deferred annuity, to commence at the age of 65, is 1·195, or 1¼ year's purchase. Further cases have been put, such as that the officer enters at 20, and continues in the service till 70, in which case the reduction would appear to be still greater. The superannuation allowances, for these reasons, may be reduced, and a sum larger than the deductions be saved by a judicious administration of a system. If the Government abandon the deductions, they have the means of reducing the superannuation allowances for the future. The measure which we have proposed is a measure of economy: it will improve the quality of the service, and it will diminish the charge on the revenue.

1674. Sir *H. Willoughby.*] To what Act do the remarks which you have just made apply?—To the Act of 1834. The Bill now before Parliament will also effect great improvements; it is proposed by that Bill, instead of allowing an officer to go to any two medical men, to compel him to go to one medical man connected with the office. I should state that the societies in granting allowances in cases of sickness or infirmity under 60 or 65 years of age, have to take great precautions, as it is very difficult to discover whether some men are infirm or not; and it would be very dangerous to grant them allowances only to be received during their state of infirmity. It would be a great advantage too, I think, if those who are really infirm, and suffering from serious sickness, were allowed something even before they have served ten years. A person who became blind, or laboured under any serious disease, ought I think to retire upon a liberal allowance; great precautions ought to be taken at the same time not to grant this allowance, on the ground of infirmity, to men who really are not infirm.

1675. Sir *F. Baring.*] There is power now under the Act to grant superannuation in cases of accident?—Yes.

1676. How many are upon superannuation allowance?—About 5,887 on an average during the 20 years, 1835–1854; and, by my estimate, 6,921 in 1854; that includes those on compensation allowance; the number on the superannuation list was about 4,500 during the 20 years.

1677. That is exclusive of compensations?—Yes.

1678. Do you include in that number all persons employed in out-door service?—It includes all those who are subject to the deductions for superannuation.

1679. Does it include tidewaiters?—It includes the whole of the servants who pay the deductions; tidewaiters are included, I believe.

1680. Do you include the sailors in the revenue cruisers, who are a separate class of persons from the coast guard?—They were included in our return.

1681. Does the return include the coast guard?—Yes, a portion of the coast guard.

1682. And the Post-office letter-carriers?—No; they do not pay the deductions.

1683. Does it include those Post-office servants who are under superannuation?—Yes.

1684. The receivers are not under superannuation, but the letter-carriers are, are they not?—A few letter-carriers receive allowances; but the letter-carriers do not pay the deductions.

1685. Do you include, in the number you have stated, the dockyard labourers?—No.

1686. They receive superannuation allowances?—Yes; but they do not figure in this account, from which my estimate is made.

1687. In calculating the chances of their being ill, have you calculated those chances upon the experience of the naval service for the coast guard?—In the army and navy the number of ineffectives is much greater than the proportion I have stated.

1688. What is the number of the coast guard?—About 2,500 of them were under the Act in 1846.

1689. How many of them are superannuated?—I do not know. This is an estimate, and therefore an indirect determination, but it may be entirely relied on.

1690. I wish to know the ingredient of your estimate?—It includes all who are subject to the deductions for superannuation; it is limited by that.

1691. All the out-door labourers and those connected with the naval service are liable to be superannuated, comparatively, at a very early age, are they not?—Agricultural labourers, and others, carry on their occupation to the age of 60, and even higher.

1692. With regard to the navy, do you know when a sailor is generally worn out?—No; but probably earlier in life than labourers.

1693. And those out-door servants are much in the capacity of sailors?—Some of them are actually sailors.

1694. Take the case of tidewaiters?—A certain number of the officers of the Customs are sailors; the tidewaiters are not sailors.

1695. Those of the letter-carriers who are under superannuation are exposed to the weather, are they not?—Yes.

1696. Is it not the same with regard to Excise officers?—Yes.

1697. The great body of the out-door servants must be liable to retire much earlier than the clerks in the public service?—They do retire much earlier; I admit that hard-working labourers out of doors would not be able to stand their work so long as clerks and men engaged in what may be called intellectual occupations.

1698. *Chairman.*] In your former evidence you compared the value of the deductions and the superannuation pension in reference to the case of a salary which did not increase, but which remained constantly of the same value during the entire term of the service of the civil servant; are you now able to furnish any comparison of the value of the reductions and of the pension in the ordinary case of a salary on an ascending scale?—I am; I should say that this has been a work of very great labour, as it has been difficult to procure satisfactory data to enable us to determine how many really would be in the enjoyment of pensions under a scheme of superannuation administered on a strictly business principle. The returns made to Parliament supply us with no assistance; they are not made in a form which will admit of calculation. I have had therefore to resort to other series of observations; those made in friendly societies, and particularly to returns of labourers in the employment of the East India Company, which granted pensions to its servants. I should state that it often happens in friendly societies that when men become sick from infirmity, and remain sick long, they are in some way disposed of; the club is not able to go on paying the ordinary sick allowance, and they are either cut off or put on a small allowance, and that sickness does not appear in many of the friendly societies' returns. But in the case of the East India Company's service, among the labourers who are an out-of-door class, and therefore subject to many of the influences to which an honourable Member of the Committee has referred, we have a series of returns for 10 years. Those returns were digested by me, and the results were published in M'Culloch's "Statistics of the British Empire," vol 2, pp. 574-7, 4th edition, and they distinguish the amount as ordinary sick time which is experienced in public offices, and does not appear in the Superannuation List at all, from the pension-time, expressed by the number of pensioners at each age. The number of pensioners is small at first, and at the age of 50 to 60 it becomes about 4 or 5 per cent., and from 60 to 70 about 24 per cent.; it then increases very rapidly, until at last nearly all are pensioned. Now, from that I was enabled to get the proportion of men out of a given number entering at the age of 20, who would be in the receipt of pensions from real sickness and infirmity, determined by the examination of a medical officer; and this is the result that I have come to. I have taken the Audit Office scale, and I have taken the average scale of salaries at various periods of retirement from the Returns made to Parliament. I had not the Return of the salaries on retirement when I was before the Committee, on Tuesday last, but I am now able to state to the Committee the general result unrevised. From the Superannuation Returns themselves we are able to determine the average salary on retirement after a service of 10 years; those are Returns, on which, at the Treasury, the superannuation allowance is granted. The period of service and the salary are sent to the Treasury, I understand; we have then the salary at a period of 20 years' service, at 30 years' service, at 40 years' service, at 50 years'

50 years' service, and upwards; so we know the salary on which the superannuation will be granted after those various years of service. The Audit Office is an extreme scale; I will take the average scale first: the average scale gives a salary of 65 *l.* in the first year; it goes on increasing up to 100 *l.*, at 10 years, and it goes up at 40 years' service and upwards to 235 *l.*: or it rises in the proportion of one to 3·4. The observations after 50 years' service are so few, that it is impossible to arrive at any result. The contributions are 2½ per cent. up to a salary of 100 *l.*, and 5 per cent. afterwards. The present value of the contributions to the Superannuation Fund in the Audit Office scale, which runs from 90 *l.* to 650 *l.*, or rises in the proportion of one to seven and something more, is 221 *l.*; the present value of the pension is 210 *l.*; that is an extreme case, one of the cases in which I should have thought that the value of the contribution would be less than the value of the pension, but it turns out that such is not the case. I have taken the rate of interest at 3½ per cent. Then, to the value of the contributions should be added the contributions of a large number of men who enter the service, and who do not continue in it. After deducting the Admiralty and the Post-office from a Return which was before the Committee, I find that 1,275 left the service by death or by resignation, while 505 only entered upon superannuation. Now it is evident that any fund granting those pensions would have the deductions of dismissed and retiring contributors as profit; the Government, therefore, has a good bargain in this case, and I believe that an insurance office would contract for administering the Act of Parliament under the strict letter of the Act of 1834.

1699. *Chairman.*] Have you taken a single case, without reference to the average of a clerk entering at a salary of 70 *l.* or 80 *l.*, arriving at a salary of 300 *l.* or 400 *l.*, and calculated the value of the deductions that he would pay as compared with the value of the pension that he would receive?—This will strictly represent the whole service. The question put to me, as I understood, was, whether, upon the whole, the Government would gain or lose.

1700. Did not you state, in your former evidence, the individual case of a clerk receiving a salary of 200 *l.* a year?—Yes. This is calculated upon precisely the same principles. It is an individual case which represents a class of cases, and that class of cases is the whole service.

1701. Sir *S. Northcote.*] Will you state the case over again, taking it as an individual case, saying, "I assume the case of a clerk entering at such an age at such a salary," and then give the Committee the result?—I take a clerk, in the first place, in the Audit Office, entering at a salary of 90 *l.*, and having a fair chance of going through all the stages of the department, until he attains, or has a chance of attaining, an ultimate salary of 650 *l.* a year. The deductions from his salary begin at 2½ per cent., and then rise to 5 per cent. when he gets a salary exceeding 100 *l.* a year. The present value of those deductions being taken, and the present value of the pension to which he has a claim under the Act of 1834 being taken, it appears that the present value of the contributions to the Superannuation Fund is to the present value of the pension as 22 to 21. Then, taking another case, which would fairly represent the whole service, I may state the case of a clerk entering on a salary of 65 *l.* a year at the age of 20, and gradually rising in the scale until he attains, or has a fair chance of attaining, an average salary of 235 *l.* a year, that is, more in many cases, less in others; then it would appear that the present value of the contributions of such a man would be to the present value of the pension to which he has a claim under the Act of 1834, as 40 *l.* of contributions to 92 *l.* of pension.

1702. Mr. *Roebuck.*] Do you mean to say that his contributions bear the relative proportion of 40 *l.* odd to 90 *l.* odd; that is, that the contributions are one half only of his pension?—It would appear to be about that.

1703. *Chairman.*] Do you believe that to be the ordinary case of the Civil Service?—Yes, under the system of arrangement.

1704. That is to say, the superannuation pension being calculated upon the highest salary?—Taking the Audit Office, I said that was an extreme case, as 22 to 21, and taking the other case, which represents the service generally, there is also a great excess in the value of the contribution over the value of the pension.

1705. Mr. *Roebuck.*] It appears then that what he contributes is not one half what he receives in pension?—It would appear so from that statement.

W. Farr, Esq., M.D., F.R.S.

4 April 1856.

The Audit Office contribution is 221 and the pension 210. I will look into the matter again.

1706. *Chairman.*] Would it not follow from that numerical statement, that viewed as a question of insurance, the civil servant makes an extremely good bargain?—If these figures which have this moment been placed in my hands are not transposed, which I think they must be, that is so. I am disposed to think that they are transposed, as the value of the contribution in the Audit Office is 221 *l.*, and the present value of the pension is 210 *l.* There is one other objection which I should wish to state to the present Bill, that it does not remove the master grievance which has kept so large a part of the service in a state of dissatisfaction. It does not remit the abatements; it confers no immediate benefit. The benefits which it holds out in the distance will not be enjoyed for many years, certainly not during the existence of the present or several future Parliaments. Many of the civil servants will, in the ordinary course of nature, never receive one of these promised annuities. The prospect, it is true, is greatly improved, and I feel confident that if the Committee should think it right to remit the deductions, it will be no loss to the public, but a gain, as the public servants will receive the remission with much satisfaction; and by increasing their zeal, I believe the Government will make a better bargain than if they were to maintain the present oppressive deductions.

Felix John Hamel, Esq., called in; and Examined.

F. J. Hamel, Esq.

1707. *Chairman.*] HOW long have you held the office of Solicitor to the Board of Customs?—I have been Solicitor in chief about six years.

1708. Before that time you were Assistant Solicitor?—Yes, I entered in 1845-6.

1709. You have been connected with the department of Customs about 10 years?—Yes.

1710. Are you acquainted with the origin of the Customs Superannuation Fund?—As far as it can be ascertained, I can give the Committee the particulars of the origin of it, commencing in the early part of the last century. I find by a memorandum from the inferior officers of the service at the Treasury in 1708, that it appears to have existed at the commencement of that century, and to have been confined to the very inferior officers of the service; that was a period of time at which almost all the important officers of the Customs (I am speaking more particularly with regard to the Customs, for it was with the Customs that this fund originated) were patentees, holding their offices for life. All the inferior officers were ill paid; they were of a very inferior class, and indigent, their salaries being small; they did a large amount of duty for very little pay, and they established amongst themselves a kind of sick club or benevolent society. I have traced that all the way through, and I find that after that memorial of 1708, when they requested the Government to take this fund into their consideration, a memorandum appears in one of the old books which was saved from the Custom-house fire, dated the 31st of July 1721; by a Treasury Warrant the superannuated officers were thus described: officers of seven years' service, officers disabled by accident in the service; the conditions being good behaviour, no other means of subsistence, nor capable of getting a livelihood. The allowances made to those officers were very small, and were not governed by any positive rules; but I find by a Minute of September the 12th 1717, entered in the books, a noon-tender (incapable of duty and not entitled) allowed 2*s.* 6*d.* a week out of incidents by way of pension, and in 1722 a tidesman lamed on duty 10*s.* a week, till further orders, and a waterman in the same year lamed in the service is allowed 1*s.* 6*d.* per day. On May the 7th, 1725, superannuated messengers were allowed 7*s.* a week, and on February the 13th, 1728, a Minute is made to the effect that 1*s.* per diem shall be allowed to preferable men who have served 21 years with a good character. Preferable men mean a class of persons who, when any extra employment was necessary, should be preferred to others, provided they had a good character, and were upwards of 80 years of age, and had no other means of subsistence. On November 20th, 1730, I find an officer allowed as much as 60 *l.* per annum on account of long services, and a watchman is allowed 1 *s.* a day; infirm preferable men and tidesmen were allowed 1 *s.* a day in 1756, under the Minute of 1728. Then the participation in the fund was gradually extended to different classes of officers, higher and higher in rank,

rank, till all were embraced. In 1712 there was a Report on superannuated tidesmen, and a proposal for a fund for their maintenance. In 1711 to 1725 the other officers that I find mentioned are tidesmen, noon-tenders, watermen, established watermen, watchmen, and preferable watchmen: and in May the 7th, 1725, as an encouragement to extra messengers, the Commissioners of Customs allowed such of them as were superannuated, and not able to attend the service, 7 *s.* a week. On March 22d, 1747, deputed searchers were placed on the fund, and on December 30th, 1778, the superannuation was extended, by a Commissioners' Minute, to officers having salaries between 60 *l.* and 100 *l.* per annum; and a memorial was presented to the Treasury, recommending that the landing surveyors, landing waiters and other superior officers, should for the first time be put upon the Superannuation List. The second part of the Minute was, that the following officers who have permanent salaries, payable by incidents, as well as upon the establishment, do for the future contribute to the Superannuation Fund for their incidental salaries granted by the Board, they paying at present thereto for their established allowances, under the General Treasury Warrant of the 26th of July 1720; and there are four classes of officers named there. A further part of the Minute was, that the following officers do for the future contribute to the Superannuation Fund; 16 classes are then put upon the list; now the extra messengers appear to have been put upon the list for the first time; but as I have already shown, by the Minute of the 7th of May 1725, the extra messengers had nevertheless been superannuated, and continued to be so up to this time. In 1779 there is a Treasury Warrant confirming the above. In 1802 there is a Treasury Minute, awarding compensation to officers retiring from ill-health and infirmity. Then they began to put them upon something like a scale of actual allowances: landing surveyors, 200 *l.*; that is, superannuation allowances; searchers, 150 *l.*; jerquers, 125 *l.*; landing waiters and deputy king's waiters, 150 *l.*; gaugers, 100 *l.*; inspector of river, 100 *l.*; with a suggestion to extend it to surveyors of searchers, 200 *l.* a year. In 1803 the foregoing Minute of 1802 was revised by the Treasury, and the opinion expressed that the allowances did not bear a just and fair proportion to the emoluments of their offices as returned, and fixing the following scale of conditions: and then there is a much more liberal scale given; the conditions were service of 10 years, and being reported unfit, one-third; 10 to 20 years' service, and not 60 years old, one-half; 20 or more, or having served 15 years, and being above 60, two-thirds. Those were on salaries ranging from 700 *l.* to 250 *l.*; and any person entitled to part of the Superannuation Fund should have such sum deducted from that allowance. Then, in 1807, a Treasury Minute extended the list of officers still further. There were 23 classes added to the list then. I find two special cases noticed in the same Minute, those of Mr. Payne and Mr. Westell. The superannuations derived from the fund which had been established in the way I have described furnished to Mr. Payne 33 *l.* 12 *s.* per annum, and the Treasury gave, in addition to that, 99 *l.* 14 *s.* 8 *d.*; and they did the like to Mr. Westell, giving him 203 *l.* 13 *s.* 4 *d.*, exclusive of superannuation fund allowance of 63 *l.*, making together 266 *l.* 13 *s.* 4 *d.* to Mr. Westell. Then the way in which this fund was originally made up, I trace thus: from Minutes of 1716 defaulters' salaries were to be paid towards the support of the fund. In 1720 the rules were settled about the money, but no particulars are given. It seems that then, for the first time, a regulation was made; August 17th, "Warrant for enlarging the fund"; and that I find afterwards to mean, that the fund being inadequate to superannuate the officers, an imprest was given in aid of this fund, to be paid afterwards.

1711. That imprest was a loan?—Yes.

1712. Sir *S. Northcote.*] Out of what fund was it to be repaid?—Out of their own superannuation fund. On the 23d of August 1721, monthly lists of defaulters to be rendered, that their pay may be applied towards the fund: 21st August 1725, a table for computing mulcts was approved; and on the 17th August 1725, the imprest on account of the fund is repaid; that is the sum that was borrowed before. On the 25th of February 1726, I find quarterly lists of persons mulcted and salaries stopped till payment was certified by Receiver and Comptroller of Superannuation Fund; then, on the 23d of July 1729, the receiver and comptroller were to call on officers fined for payment, and to make good such mulcts as through their neglect were not paid. In 1736, the Superannuation Fund being again deficient, directions were given for the supply

F. J. Hamel, Esq.

4 April 1856.

supply thereof; it turns out afterwards to be by imprest. In 1738, weekly pay is stopped for misconduct, to be applied to the Superannuation Fund. In 1741 the fund was enlarged, and the arrears were paid off; but the method in which the fund was enlarged is not explained. In 1756, the officers absent for debt were suspended, and the salaries were applied to this fund. In 1757, the officers suspended were not to be restored until their mulcts were paid to the Superannuation Fund. And then, in 1776, May 14th, Mr. Parsons, the receiver, being dead, the fund was to be transferred to the new receiver and comptroller by his representatives; the receiver and comptroller were also to lay out the surpluses of the fund in the Three per Cents. The Board agreed to increase the poundage of the London Preference Fund from 3 *d.* to 6 *d.* in the pound, and also to increase the allowances to the London superannuated officers on the preference list from that period, whereby they would receive the same pensions as officers of the same description and class on the establishment. In 1776, the established watchmen were ordered to contribute both from their yearly and nightly pay to entitle them to the benefit of the fund, as well as the preference watchmen, who had constantly paid to the Incidental Superannuation Fund ever since it had been created by the Minute of the 27th of November 1761, these established watchmen not having done so. On 16th October 1778, an imprest of 2,500 *l.* was granted to pay pensions, the fund being short. In 1798, the 38th of Geo. 3, c. 86, abolished certain offices, and applied the fees to the augmentation of the Superannuation Fund; that is the first important thing that raised the fund. This was the 38th of Geo. 3, c. 86, which recognises the existence of a Customs Superannuation Fund, and recites that sums of money have been received as fees and emoluments of various offices in the Customs become vacant, and have accrued during the vacancy; that it would promote the good of the service by rewarding and encouraging the officers, if such sums were "appropriated and applied in augmentation of the said Superannuation Fund." And then it enacts, in section 13, that the "money received prior to the 5th of July 1798, for fees or emoluments of office so abolished and vacant as aforesaid, shall be appropriated and applied in augmentation of the said Fund, called the Superannuation Fund." Section 11 says, that the Commissioners of the Customs, with the sanction of the Treasury, may grant compensation to persons whose offices are abolished; and then by section 14, these lists of officers superannuated are to be laid before Parliament. Then in the same year, on the 19th of September, the Receiver of the Superannuation Fund was directed to pay to the Receiver-general 2,000 *l.* in part of a balance in his hands, to retain and abide the Board's order: and in 1801, on the 14th of October, the Receiver-general was to invest as much of 2,129 *l.* 11 *s.* 5 *d.* in hand, being the surplus of the fund (the imprest, I presume, having been paid off), and no part of which was wanted for the current service, as would purchase 3,000 *l.* Three per Cent. Reduced Stock; so that the Fund at that period was very small. In 1801, on October the 16th, the Board took into consideration the state of the Superannuation Fund, and the Act of the 38 Geo. 3, c. 86, empowering the Commissioners to make an increase to the Fund from monies arising from patent fees, the increase to officers on the Superannuation Fund was to be rateable according to the sums paid to each class at that time; the rateable increase was to be equal to the sums then paid to each officer on the Superannuation Fund. The officers hereafter placed on the superannuation list were to be included in the augmentation, the Receiver and Comptroller-general having, in return to the Board's order, directing them to compute and report the amount of stock produced by the monies received on account of patent fees to the 5th of July 1798, and the amount of stock purchased by means of interest on monies so received to the 5th of July 1798, certified that the stock purchased with the money as it accrued, with the interest from time to time added to the capital, amounted on the 5th of July 1798 to 134,843 *l.* 12 *s.* 10 *d.*; it was ordered to be transferred from the Three per Cents. to the names of Boone, Freewin and Petchell, Esqrs., trustees to the Superannuation Fund. In 1803, on June 23d, the Receiver-general was to purchase out of surplus of 400 *l.* in his hands, 600 *l.* in the Three per Cent. Reduced Annuities, to increase the sum now invested to 10,100 *l.* stock; so that from those two sums of 134,843 *l.* and 10,100 *l.* from patent fees, in 1803, the fund had derived 144,943 *l.*; that was, in some measure, a gratuitous mode of superannuating the officers. In 1803, on August the 10th, the latter

latter part of the Treasury Minute before recited, directed the Board to report the amount of money arising from patent fees in suppressed offices, and not appropriated; and an instruction was given to the Solicitor of Customs to prepare a draft bill to authorise the application of the interest towards raising a fund to support officers disabled. Then, in 1806, salaries were substituted for fees by the 46th of Geo. 3, c. 82; and in 1807, on April the 25th, the Act of the 47th of Geo. 3, c. 51, was passed, abolishing fees and appropriating them to the Customs Superannuation Fund. The next Act has reference to the Excise; I mention it here because it comes in chronological order. In 1809, on the 10th of June, the 49th of Geo. 3, c. 96, was passed, which recites that no provision whatever was made by the laws in force for superannuated worn-out officers, &c., in the Revenue of Excise, to the great discouragement of such officers and other persons, and the manifest injury of the revenue. It authorises the Treasury to grant pensions of three-fourths of the average annual salary of the last seven years to persons who have served 10 years. Then comes the 50th of Geo. 3, c. 117, which recognises the principle of free superannuation in section 1. Section 8 directs deficiencies in Fee Fund to be supplied by vote of Parliament. Section 10 directs, that where there is no Fee Fund, the whole shall be supplied by a vote of Parliament. By section 11, the superannuations thereafter granted are to be free of any deduction, except property tax. By section 12, the allowances are to be regulated by periods of service. Then come the three Acts of 1811 and 1812, the 51st of Geo. 3 (England), the 52d of Geo. 3 (Scotland), and the 52d of Geo. 3, which related to the Excise. Those three Acts abolished the Superannuation Fund of the Customs and Excise, and declared that no contribution should be taken in future, and directed the funds to be paid over to the Consolidated Customs and Excise. Under those three Acts, 334,266 *l.* 17 *s.* 0¼ *d.* was paid over. The exact particulars of those sums I can furnish the Committee with if they desire.

1713. *Chairman.*] What equivalent did the Customs receive for the appropriation of their superannuation fund by the State?—They received, as it is expressed upon the face of the Acts of Parliament, at this period a gratuitous superannuation and retirement, and it was declared that thenceforth they should not be taxed.

1714. That appropriation of the superannuation fund was a benefit to the Customs department?—I think it appears pretty clear that the superannuation fund was rich enough to be raising a surplus then, after satisfying all the superannuations.

1715. Mr. *Roebuck.*] What became of the money; did the Government lay violent hands upon it?—They appropriated it to their own use, giving a gratuitous superannuation in lieu of it, and an express declaration, in so many words, that the civil servants should never thereafter be taxed for such a purpose.

1716. *Chairman.*] Is that declaration contained in an Act of Parliament?—Yes. On the 21st of June 1810, the general Act of Geo. 3, c. 117, was passed, declaring that superannuation allowances shall thenceforth be free of all deductions except property tax. That vests the granting of allowances in the Treasury.

1717. That has no special reference to the Customs department, has it?—Except that the Minutes which I have been reading show that the Government was obtaining information at this time from the Board, as to the amount of money they had in hand for this purpose, and they were operating upon it; and I think you will find also that the next Act does the same thing. The Acts of 1811 and 1812 abolished the superannuation funds, transferred the proceeds to the Consolidated Customs as to the two first, and consolidated the duties of the Excise as to the latter, and directed them to be paid into the receipt of the Exchequer under those heads. But these Acts distinctly conferred on the officers of Customs and Excise superannuations out of the Consolidated Fund, and positively interdicted the taking of any contribution or subscription from the officers.

1718. Where do you find that clause?—It is by section 1 of the 51st of George the Third, chapter 55.

1719. Will you read the words?—First of all, it recites the former Act of the 50th of George the Third, chapter 117; then it recites that it is expedient that

F. J. Hamel, Esq.

4 April 1856.

that fund should be abolished, and that the monies constituting the same, whether invested in the public funds, or remaining in the hands of any person whomsoever as monies received on account of fees and emoluments of offices in the Customs vacant and abolished, or from contributions to the said fund, should be carried to the account of Consolidated Customs, and be paid into the receipt of the Exchequer under that head, and that all payments, pensions and superannuation or retired allowances to persons in respect of their having held any office or employment in the Customs, should in future be paid out of Consolidated Customs, and be charged to the account of incidents of that department. Then it is enacted, "That from and after the 5th day of January 1812, no contribution or subscription shall be taken or received from any officer or person in the service of his Majesty's Customs, on account or towards the support of the said fund; and that from and after the said 5th day of January 1812, the said fund shall be abolished, and that all monies that have been received, either as contributions to the said fund, or as fees or emoluments"——

1720. The meaning of that enactment is, that the whole Customs Superannuation Fund is abolished, and that after a certain day no contributions are to be taken in aid of that fund; but it does not say that no contributions are to be taken by the Government in aid of any fund which it may hereafter create by superannuation pensions?—I think I shall satisfy the Committee that it means rather more than that: "from and after the 5th day of January 1812, no contribution or subscription shall be taken or received from any officer or person in the service of his Majesty's Customs, on account or towards the support of the said fund; and that, from and after the said 5th day of January 1812, the said fund shall be abolished, and that all monies that have been received, either as contributions to the said fund, or as fees or emoluments of offices in the Customs abolished and vacant, and which monies have been either vested in the purchase of stock standing in the books of the Bank of England, in the names of Richard Frewin, William Roe, and Francis Fownes Luttrell, esquires, trustees of the said Fund, or in the names of Richard Frewin, William Roe and Augustus Pechell, esquires, or remain in the hands of any persons or person whatever, shall be paid over to the Receiver-general of his Majesty's Customs in England, and by him paid into the receipt of the Exchequer, under the head of Consolidated Customs, for which purpose the said Trustees are hereby authorized and required to sell the said stock, and that all monies that shall or may have been received, or may hereafter be received by any person or persons whatever, as such contributions and as fees or emoluments of offices in the Customs, abolished and vacant, and which shall remain in the hands, or may come into the hands, of any such person or persons, shall be paid to the Receiver-general of his Majesty's Customs in England, and by him paid into the receipt of the Exchequer, under the head of Consolidated Customs; and that all payments, pensions and superannuations or retired allowances to persons, in respect of their having held any office or offices, or employment or employments in the Customs, heretofore paid out of the said fund, or charged on the King's share of seizures, shall be paid out of Consolidated Customs, and be charged to the account of the incidents of the Customs, any law, custom or usage to the contrary notwithstanding." This refers also to the former Act; it recites the Act of 21st of June 1810, c. 117; and by section 11 of that Act it is distinctly laid down "that all allowances or compensations hereafter to be granted or allowed as allowances, or pensions or superannuations, shall be paid to the persons entitled to receive the same, without any abatement or deduction on account of any rates or duties imposed by any Act of Parliament, except the duty granted by an Act passed in the 46th year of his present Majesty;" that is the property tax; then it gives the conditions upon which they shall receive superannuation.

1721. The section declares "that all allowances or compensations hereafter to be granted or allowed as allowances, or pensions or superannuations, shall be paid to the persons entitled to receive the same, without any abatement or deduction on account of any rates or duties imposed by any Act of Parliament, except" the income tax. That is a provision which I believe exists in many other Acts, which is, that pensions are to be paid without any of those numerous duties and abatements that at one time used to be made from pensions, but that they shall be paid at the full value by the Exchequer, with the exception of the deduction of the income tax; but that has no application to the deduction to be

be made from salaries with reference to superannuation pensions?—It strikes me as being very clear that the intendment of this Act was, that the salary should not be charged with any tax at all towards raising the fund.

1722. Do you draw that inference from the 11th section; it appears to me that it refers to something quite different?—It refers to allowances or compensations. The words are: "That all allowances or compensations hereafter to be granted or allowed as allowances or pensions or superannuations shall be paid to the persons entitled to receive the same, without any abatement or deduction."

1723. I will read the 13th section of the Act of 1834, which is the Act that created the abatements. That section enacts, "That all compensations and allowances granted, or hereafter under this Act to be granted, as pensions or superannuations, shall be paid to the persons entitled to receive the same, without any abatement or deduction in respect of any taxes or duties whatever at present existing." That is the very Act which creates the present scale of deductions, and yet you see that it refers to something totally different?—Of course. "Save as imposed by this Act," must be clearly implied; it imposes a tax in the body of it, and there was no necessity for stating it.

1724. Sir *Henry Willoughby.*] Do you contend that the Act of 1834 was inconsistent with that Act?—I think so, decidedly.

1725. Sir *Francis Baring.*] There is a pension duty, is there not?—I am not aware that there is; I am happy to say that I have never been called upon to pay it.

1726. There used to be an annual pension duty?—There was, but there is none now that I am aware of.

1727. *Chairman.*] Is not it perfectly clear, on referring to the 11th section of that Act, that "allowances or pensions or superannuations" do not mean salaries, but that they do mean what the words declare, namely, "allowances or pensions or superannuations," and that those allowances or pensions or superannuations are declared to be free from all deductions and charges except the income tax?—Yes.

1728. Do you read that section as if it meant that salaries were not to be liable to deductions?—I did not observe that the word "salary" was used.

1729. Sir *Henry Willoughby.*] Is the word "salary" used in that Act?—I do not think it is; the words of the 11th section, are, "And be it further enacted, that all allowances or compensations hereafter to be granted or allowed as allowances or pensions or superannuations shall be paid to the persons entitled to receive the same, without any abatement or deduction."

1730. *Chairman.*] Do you read that section as if it did include the word "salary"?—No; I read it as if it had no reference to salary, but only to "allowances, pensions or superannuations."

1731. Did not you refer to that section as showing that the Legislature had declared that no deductions were hereafter to be made from salaries?—Yes; taking it in connection with the three Acts of 1811 and 1812, one for England, one for Scotland, and one for the Excise—for those Acts commence by reciting the Act of the 50 Geo. 3, c. 117, and then they go on to declare that all pensions in future shall be charged upon the Consolidated Fund. That seemed to me to be carrying out the intention of the other Act of Parliament, and as there was no tax existing at that time, but it was a subsequent creation, it struck me that it was an innovation upon those Acts of Parliament to introduce a tax of this kind.

1732. It is so far an innovation, that at that time there was no Act of Parliament which imposed any deductions, but there is nothing in those Acts which is inconsistent with such a rule, is there?—I think if you were to allow me just to run through what has been done on that subject from the first time down to the present, you would arrive at the conclusion that the principle has been almost uniformly admitted that the civil servant is entitled to free superannuation. I think the majority of the Acts of Parliament are in favour of that conclusion, and it has only been by a sort of surprise, now and then, under pressing emergencies, that this tax has been imposed, and then withdrawn again; but ultimately, in 1834, it was imposed, and has remained for a longer time than ever it did before; and I think I could show reasons for that; first of all by a Treasury Minute in 1802, the Treasury awarded gratuitous compensations to various officers; in the course of the next year they gave an improved

F. J. Hamel, Esq.

4 April 1856.

scale of gratuitous compensations, and as the number of salaried officers on the superannuation list increased, and the demands on the Customs' Fund drew too heavily on it, the Treasury made good the deficit by gratuitous additions, as shown in the cases which I have before mentioned of Mr. Payne and Mr. Westell, where they gave very nearly three times as much as their only little fund would suffice for, and the Government kept putting additional officers by Treasury Minutes upon that little fund that previously existed, always making up the difference, whenever a man came to be superannuated. Then in 1806 the fee system was attacked. The 46 Geo. 3, c. 82, abolished fees, and substituted salaries for Customs officers in London. Up to that period of time it was not of any moment to create any fund, or for the Government really to take seriously into consideration the superannuation of its officers, for they were really so few who were not actually holding patent offices for life, and as they held the patent offices coexistent with their life, they could require no superannuation; but as those offices were abolished, and the working bees as it were came into play and were put in their stead, then the Government immediately began to grant them gratuitous pensions, and there are many very strong reasons for it. In 1798 when they first began to deal with that, as I have shown, there was a very large fund which had accumulated which had been voluntarily given by the Government to the officers. I mention that because there is a commonly prevailing error, that the large sum handed over to the Government was from the hard-earned savings of the officers of the Customs. Now the greater part of it, I believe, was not the hard earnings of the officers of the Customs, that being rather the exception. It was the produce of a gratuitous grant of the proceeds of fees and emoluments of abolished offices freely given by the Government in aid of the superannuation of its officers, and it was taken back by the Crown when they again volunteered to give them a superannuation without reference to any matter of account.

1733. *Chairman.*] How far did the system of patent offices extend in the Customs?—I do not remember what would be the number of officers.

1734. Did it extend to many besides the Commissioners?—Yes, landing-waiters and searchers and persons of that description. A noble Lord was one of our searchers under a patent, down to a very recent period, and a claim has been made with regard to it even lately; it was given to him and his heirs as a searcher in Dublin.

1735. There were a large number even of the inferior officers?—A great number; I will not call them inferior, because there is little distinction drawn between the landing department and the tide department, but they were low down on the scale.

1736. Every one of those persons received a salary during life?—Yes, they all received their salaries during life, consequently they required no superannuation.

1737. They received their salaries, whether they performed their duties or not?—Yes, and they did not perform their duties; it is an historical fact, that they did not perform their duties, but the duties were performed by half paid men who were the nominees of the persons who held the patents.

1738. Mr. *Henley.*] The duties were performed by deputy, in fact?—Yes, by deputy.

1739. Sir *F. Baring.*] Did I understand you rightly that the first fund was formed by contributions from the officers?—The first fund was formed from contributions of 3 *d.* in the pound from a very inferior grade of officers, and they realised something like 10,000 *l.*

1740. That is the first superannuation fund of which we have any notice?—That is the first superannuation fund of which we have any notice, and from the minutes which I have lately read through, the Committee will observe, that it is just like a sick club or benevolent fund; a few shillings a week were given to men in case of sickness, &c.

1741. That fund was created by deductions?—Yes, it was created by deductions.

1742. That fund was subsequently increased by sums which the Government might have taken to the revenue, but which were thrown by them into this fund?—Yes, that was so.

1743. When you come really to the 334,000 *l.*, do you conceive that the greater part of that sum was formed from the deductions paid by the officers,

or

or by grants of the public revenue?—Chiefly by grants from the public revenue; but I will explain that in figures: the sums realised and paid over under the three Acts were as follows: from the Customs in England, from contributions of 6 *d.* in the pound paid by officers, in the Three per Cent. Consols, 178,459 *l.* 8 *s.* 10 *d.*; ditto Three per Cent. Reduced Annuities, 12,500 *l.* Then from patent fees paid over to the fund under the 38 Geo. 3, c. 86, in 1798, 63,018 *l.* The total of these sums will be 253,977 *l.* 8 *s.* 10 *d.* But out of those fees they had been previously superannuating the officers, and therefore the amount of those patent fees appears less here than it otherwise would; because, as I have already shown, instead of the balance of 63,018 *l.* which was paid over in 1798, there had accumulated from patent fees 134,000 *l.*, at an earlier period. Then the dividends on this sum of 253,000 *l.* and odd, amounted to 7,957 *l.* 16 *s.* 4½ *d.*, and the charge on the fund for retired allowances fell short of that sum by 1,457 *l.* 16 *s.* 4½ *d.*, so that there was more than enough for the superannuation of the officers at the period that those monies were taken over. Then from the Customs in Scotland, from the sale of 10,519 *l.* 14 *s.* 8 *d.* Three per Cents., there is a further sum of 6,180 *l.* 6 *s.* 10 *d.*; dividends in hand, 140 *l.* 18 *s.* 10 *d.*; balance of cash, 38 *l.* 2 *s.* 6¼ *d.*, making a total from Scotland of 6,359 *l.* 8 *s.* 2¼ *d.*, and from the Excise, from the sale of stock, of 73,900 *l.*; therefore the gross amount paid over is 334,236 *l.* 17 *s.*

1744. Can you state what was the charge at that time upon the superannuation fund?—The charge would be 6,500 *l.* a year, just at that time.

1745. That is the total that was paid at the time?—On the Customs, England.

1746. Have you the charge of the three kingdoms upon the Customs?—No, I have not; I was unable to obtain more from Scotland than copies of the minutes from the old books, showing how the fund was paid over.

1747. What is the amount at present?—I do not know.

1748. I thought I understood from you, that there was an impression that the greater part of that 334,000 *l.* arose from the deductions from the salaries of the officers?—Yes.

1749. Is that correct, or not?—I think not; so much of it arises from patent fees, and abolished offices.

1750. The sums arising from patent fees and abolished offices were sums that the Government might fairly have taken, and put into the revenue?—No doubt of it; they had expressly, by Act of Parliament, given to them the fees of abolished offices; the Act directs also the appropriation of the fees to the superannuation.

1751. Acts of Parliament do almost all these things; but the Act took away nothing from the officers, it took away from the abolished offices?—It took away something, because the contributions from the officers of 6*d.* in the pound, at this period, amounted to 178,459 *l.*

1752. I am speaking of the abolished fees; in transferring them to that fund it was not taken from the officers at all?—Certainly not.

1753. Can you state to the Committee how much out of the 334,000 *l.* arose from the deductions from the officers' salaries?—Upon the Report of 1798, it appears that the sums in hand from patent fees, amounted to 144,943 *l.* 12 *s.* 10 *d.*

1754. Mr. *Roebuck.*] What was the amount of the whole fund at that time?—It was in 1811–12 that the contributions amounted to 178,459 *l.*, and the balance of those patent fees then existing, after paying the superannuations, was 63,018 *l.*

1755. Sir *Francis Baring.*] Have the superannuations been paid out of these fees principally, or in what way?—I arrive at the fact because in 1798 there was 150,000 *l.* in round numbers, patent fees, belonging to the officers, whereas the patent fees which were paid over under the Act of 1812, notwithstanding the offices still continued to be abolished, by which means the fund would be increased, were 63,000 *l.*; therefore, I take it, that the chief charge for superannuation must have rested upon that accumulating Patent Fee Fund.

1756. In the meantime the deduction fund had been going on?—Yes, till it amounted to 178,459 *l.*

1757. One hundred and seventy-eight thousand pounds was the maximum, but it amounted to that considerable sum in consequence of the superannuations being, as you suppose, principally charged upon the fee fund?—Yes.

F. J. Hamel, Esq.

4 April 1856.

1758. Sir *S. Northcote.*] So that the Government, by lending the fee fund for a certain time, ultimately got it back, with the addition of 178,000 *l.*?—Yes, and after having paid the superannuations.

1759. Sir *F. Baring.*] The charge which was then 6,500 *l.* is now, what?—£. 170,000 a year; then it has been very seriously augmented since that time by the further contributions of the officers; and according to the statements which have been made by Dr. Farr and others, it would seem, if the fund had been nursed in the same way as before (I do not mean to say that it would have been wise policy to have done so), that the whole civil service would have had a million of money: in 1812 the deduction is described as contributions of 6 *d.* in the pound.

1760. With that deduction, the fund would not have been able to have paid the charges, unless there had been a contribution from the Government; is that so?—Certainly, without the patent fees, it would not have done so; therefore I arrive at the conclusion that the Government were merely aiding a prudent attempt on the part of the officers to provide for themselves; and then we have a strong commentary upon that in the expression of Parliament, in the Act of the 49th Geo. 3, c. 96, which says, that "no provision whatever was made by the laws in force for superannuated worn-out officers, and other persons in the revenue of Excise, to the great discouragement of such officers and other persons, and the manifest injury of the revenue." Then it grants them a free superannuation; and it was the very next year that this general Act, the 50th Geo. 3, c. 117, was passed, and a new tax imposed.

1761. Mr. *Henley.*] In point of fact, was any 6 *d.* in the pound deducted from the revenue officers after that Act?—No, it then ceased. That again, I contend, goes far to prove that it was not intended by that Act of Parliament that any contribution should be continued, for with the giving up of that fund the 6 *d.* in the pound ceased.

1762. Sir *F. Baring.*] Did the patent officers pay those deductions?—No; as the patent offices were abolished, working men were appointed to fill the duties of the abolished patentees, and those men were gradually, by the Treasury Minutes to which I have already referred, put upon the list, and from time to time, as they kept increasing the number of salaried officers by the abolition of patentees, they kept adding them to the Superannuation Fund.

1763. Did the higher officers pay the deductions originally?—Never; they required no superannuation, because theirs was an office for life, and sometimes to their representatives.

1764. The Act did not change those officers?—No.

1765. Sir *S. Northcote.*] With reference to the great difference between the amount of superannuations now and then, I understand that those only were entitled to superannuation who had contributed to the fund before?—Only those who had contributed before; that is clearly the case.

1766. If the same principle had been continued, and the superannuations had grown to the large amount that they have now grown to, would not the contributions also have grown?—Unquestionably.

1767. So that, without going into minute calculations, we may suppose that the fund would have been solvent?—Yes; and more than solvent. I think there would have been a very considerable surplus for the use of the Crown; and I think there would have been a surplus for the use of the Crown even upon the present system.

1768. Sir *F. Baring.*] Have you made that calculation at all; have you taken 6 *d.* in the pound upon all salaries in the Customs, and calculated what would be the charge?—In consequence of an observation that fell from yourself the other day, I took an opportunity of conferring with an actuary. I will not vouch for the positive correctness of these figures; but in order to answer the question then put as nearly as I could,—and it is a point upon which many questions have been asked this morning,—I have been endeavouring to ascertain what would be the value of a deferred annuity upon any particular classification.

1769. My question is, have you calculated what 6 *d.* in the pound upon the salaries paid in the Customs would amount to?—I think this calculation will answer the question.

1770. You have stated that you have no doubt that the fund would pay the charge

charge of the superannuation allowances now paid by the Customs, if 6 *d.* in the pound were charged; have you compared that?—I have not compared it.

1771. Do you know what the salaries in the Customs are now?—I cannot tax my memory with the precise figures; but I am speaking from Dr. Farr's notes.

1772. That is a simple sum, and you have never compared it?—No.

1773. *Chairman.*] Do you believe that the salaries of the Customs are 40 times 175,000 *l.* a year; the deduction you are reckoning upon is 6 *d.* in the pound; in order that the deduction should be 6 *d.* in the pound, you must multiply 175,000 *l.* by 40?—Yes; I beg your pardon, I was thinking of 5 per cent. at the moment, and this is only 2½.

1774. Sir *S. Northcote.*] I asked you whether, assuming the fund of 300,000 *l.* to have remained as a basis to work upon, and assuming the persons who gradually became entitled to an interest in the superannuations to commence contributing, which of course they would have done for a considerable length of time before they began to be entitled to their pensions, you considered that the fund would have been solvent, to which you replied "Yes." That has nothing to do with the relation between 6 *d.* in the pound paid now and the amount of the superannuations?—No.

1775. Viscount *Monck.*] You have made no calculation upon which that belief is based?—No. With reference to my expression, that I had no doubt of it, I went on an examination of Dr. Farr's figures and some tables, and arrive at the conclusion that he is about correct in his estimate of the amount that would have resulted from the nursing of this fund, assuming that it had been invested.

1776. Sir *H. Willoughby.*] To what fund do you refer?—The contributions of 2½ per cent. and 5 per cent.

1777. Viscount *Monck.*]—You mean the contribution instituted in 1829?—Yes. If all those persons who have been exempt from contribution had contributed also, I have no doubt that the result would have been beneficial to the Crown, upon those who have contributed. But with regard to the value of a deferred annuity, a question has been put several times, and I took a classification. I thought I had gathered the intention of the Committee, and I took a case which is very analogous to many cases in the Customs, namely, that of a person entering the service, say at 100 *l.* a year, rising 10 *l.* for five years, and then a further 10 *l.* for five more years, and then rising to 150 *l.* (for the rate of increase is generally greater as they rise in the service); then rising to 200 *l.*, then to 300 *l.*, 500 *l.*, and then 700 *l.* He enters at the age of 20, and at the time he was 65 he would retire upon 700 *l.*; that is to say, his retiring allowance would be computed upon the 700 *l.* a year, which would be the salary that he had had during the last three years of his 45 years' service, and that would give him a superannuation of 466 *l.*, just two-thirds, under the Act of 1834. Now I called in the secretary of our Customs Benevolent Fund yesterday, and gave him these figures as they stand, and said, "Will you be good enough to get your books, and answer these questions? What is the value of 5 per cent. upon 100 *l.* for 45 years; that is taking the first five years at 100 *l.* a year, and a deduction of 5 per cent. upon it?" His calculation was that five years would give the sum of 25 *l.*, and the value of that at the end of 40 years would be 135 *l.*; then the next 110 *l.*, for five years from the time that he attained the age of 25 years, would give 27 *l.* 10 *s.*, and so on. That is the process by which we arrive at it; the capitalized sum that these figures would represent, when the man is 65, would be 1,196 *l.*, and upon the National Debt scale of calculation, of, I think, 9½ per cent., it would give a deferred annuity of 114 *l.*, that is, 114 *l.* against a superannuation of 466 *l.*; but inasmuch as by the calculations it appears that only one in eight obtains superannuation, I multiply the 114 by 8, and that gives me 912 *l.* as the annuity to which the survivor of eight would be entitled.

1778. *Chairman.*] That calculation may be good as against the Government, but we are not considering now what the profit to the Government may be, but what the advantage to the individual may be; in order to calculate the advantage to the individual, and take it as a question of insurance, must not you take the individual singly?—I think not, because I think that the principle of all insurance funds is upon the plurality of numbers, for it is there that the chances of advantage arise.

F. J. Hamel, Esq.

4 April 1856.

1779. Is it not necessary, if you are to regard it as a question of insurance, to compare the payments and receipts of a person in the civil service with the corresponding payments and receipts, supposing he insure his life in an insurance office?—Yes.

1780. That puts out of the question all other persons besides himself?—Of course, that was on the first calculation.

1781. What would be the result, taking it purely and simply as a question of insurance, without reference to those persons who are not superannuated?—Taking it simply in that way, there is no question in the world that he would have an advantage upon the present Government scale.

1782. Supposing those deductions, instead of being paid into the Exchequer, had been paid into an insurance office, the question is, whether he upon retiring would have obtained as large an annuity from that insurance office as from the Government?—Yes; I think he would have obtained double the amount, because they calculate the chapter of accidents with regard to deaths; and owing to the competition between the insurance offices, they place the premium at as low a figure with regard to risks as they can, and they ask you a premium commensurate with the risk. They say, we will give you 460*l.* annuity for a certain premium, and the premium which they ask is not at all equivalent to the premium paid by the officers as a body in the Customs. And again, I follow that out in this way. A question was put the other day to Dr. Farr, and there was a little confusion about it, but he was perfectly right in the answer which he gave; and with reference to that question, I have consulted some tables, and I find by the Swedish Tables, that of every 5,697 persons living at the age of 20, one-half of them die before they attain 61.

1783. Mr. *Roebuck.*] Would not any insurance office that only insured one person be ruined?—Certainly, if that person lived long enough to ruin them.

1784. Does not that show that insurance depends upon the multitude of insurers?—Clearly.

1785. And therefore you must take into calculation the multitude of insurers when you take into calculation the risk?—Certainly.

1786. Viscount *Monck.*] But the Government is not an insurance office; what were the tables upon which you founded that calculation which brought out a deferred annuity of 114*l.* as the value of what the public gained?—That calculation was made upon these tables, from this very book.

1787. Was not it made upon the basis that would guide an insurance company in saying what annuity they would give to that man for the same amount of payment as that which he made to the Government?—I apprehend so.

1788. *Chairman.*] Is not it calculated on the average?—No, I think not.

1789. Is not it perfectly fair to compare a single case of insurance in a Government office with an average upon which an insurance company calculates?—Yes, I think it is very fair.

1790. Do not you entirely confound the question by throwing in another average, namely, that of other clerks in public offices, who die or do not obtain a superannuation allowance?—No, I think not. I do not think that we can dispose equitably of the question without taking that element into consideration. There are a number of persons paying for a particular object to reduce the collective charge upon the Government; and as they are banded together as a plurality of persons, I think it is upon the chances of what they all pay collectively that our calculation should be based.

1791. Supposing, on taking the whole amount of the receipts of the Government, and the whole amount of the payments of the Government, you find that the whole amount of the payments of the Government very far exceeds the whole amount of their receipts, is not it evident that the Government are making a losing bargain?—I do not think it is, if I understand the question.

1792. Mr. *Roebuck.*] Ought not the persons who contribute and who are paid superannuations to be the same, because, if you take the contributions from a restricted class, and pay the superannuations to a larger class, then you have not got a fair calculation?—Certainly not. What I meant was, that if the sums that you have received according to the figures as worked out had been appropriated and set aside, their value would represent that which would put the Crown in more than a solvent state.

1793. *Chairman.*] Are they not two perfectly distinct questions; taking the deductions which the civil servant pays from his salary, how much would those deductions

deductions produce upon the principle of insurance, without the smallest reference to the gain or loss of the Government; is not that one question?—Yes, and that is a starting point.

1794. Looking at that by itself, without any reference to the profit or loss to the Government, do you calculate according to the present system, taking an ordinary case, that the civil servant gains or loses by taking his chance of a superannuation pension, or by paying an amount equal to his deductions to an insurance company?—I think, taking his own individual case, unquestionably he is a gainer, supposing he lives to receive the pension.

1795. If you take it with respect to the profit or loss to the Government, do you believe that under the present system of deductions and superannuation pensions, it can be said that the Government is a gainer?—I think so with reference to those who contribute to the Government.

1796. That is to say, if you look simply to the class of persons who pay the deductions, and to the pensions which at this moment are paid to that class, you think that the Government is a gainer?—I think so; that is, taking the body.

1797. That resolves itself into the original question, whether the Legislature ever intended that the deductions which were to commence in the year 1834, were to be considered as a fund to be appropriated simply to the payment of the pensions to the persons who had contributed to that fund?—Yes.

1798. Is there any proof that the Legislature or the Government ever took that view?—Not with regard to the funding of it after they once came to deal with it upon the principle of granting a superannuation; but I think from all that has taken place in reference to that very Act of Parliament, and the discussions upon the subject from the beginning, it is self-evident that the Legislature never intended to charge the civil servants with the full amount of liability which their superannuations entitle them to; because, when they had a fund, an Act of Parliament was passed, which directed the Government to make good a moiety. It was in aid of that fund.

1799. Mr. *Roebuck.*] In 1834, when the deductions were made imperative by an Act of Parliament, was not the word "fund" used?—I think not in the Act.

1800. But was not it used in the proposal?—I am not sure whether that was not the case.

1801. Sir *S. Northcote.*] You are very much in the habit of construing Acts of Parliament, are you not?—Yes.

1802. Will you look at the 27th section of the Act of 1834; does not the preamble of that section refer to the Minute of 1829?—Clearly so.

1803. And would not the Minute of 1829, according to the usual construction of Acts of Parliament, be read as a part of that section of the Act of 1834?—It must be brought in aid to construe the intention of the Legislature, the Legislature having referred to it as the basis of the Act.

1804. Does not the Minute of 1829 direct that deductions shall be made from the "salaries and emoluments at the rate of 5 per cent. per annum, for the purpose of providing in such manner as my Lords may hereafter direct for superannuation on retirement of such persons as shall hereafter enter the civil service"?—Clearly so.

1805. Therefore does not the Act of 1834, read in connexion with the Minute of 1829, appear to indicate the intention of the Legislature to devote those deductions, in some shape or other, for providing for the superannuations of persons who may hereafter enter the service?—Clearly so.

1806. It does not direct the formation of a fund?—No.

1807. Supposing the Government had proceeded by way of the formation of a fund, and when that fund had accumulated to a considerable sum, the Government had appropriated the principal of the fund, that would have been considered an act of injustice?—It would undoubtedly have been a violation of the spirit and intention of the Act of Parliament.

1808. Would it not have been equally a violation of the spirit and intention of the Act of Parliament if the Government had adopted a principle by which every year they prevented the accumulation of a fund, by appropriating a small portion of that which would have gone towards it?—It comes to the same thing, undoubtedly; and it is not only confined to those who should hereafter enter the service, but it was not intended that even those persons should pay

F. J. Hamel, Esq.

4 April 1856.

the whole, I think; for it says, "to reduce prospectively the charge incurred in providing for superannuation allowances." It did not contemplate that the civil servant should pay the whole of his superannuation, even then.

1809. Mr. *Henley.*] Do not the words "reduce prospectively the charge," bear against what you said with regard to the necessity of funding the accumulations?—Yes, I think so.

1810. If you are to use that argument for showing that the Act of Parliament provides for the reduction of the then charge, does not that somewhat militate against the construction which you put upon the Minute and the Act of Parliament together?—Yes.

1811. Sir *S. Northcote.*] Does not it show, at all events, that the Government thought then that the sum would not be sufficient to provide wholly for the superannuations?—I think so.

1812. Might not that account for their not attempting to form it into a fund?—I think so.

1813. If, therefore, subsequent calculations prove that it would have been sufficient, the fact of its not having been formed into a fund only shows that the Government were mistaken?—That is all; I have not the least doubt in the world that the Government will now find that they are in a better position than they contemplated at that time, and the officers feel that they are in a worse position than that in which the Legislature intended to place them. With regard to the Act of 1834, I think I can show that some little injustice was done to those who came in, even under the Minute of 1829.

1814. Sir *F. Baring.*] You have stated what were the intentions of the Government at the time of introducing the Bill; you are aware that the Bill was brought in in consequence of a recommendation contained in a Report of the Committee of the House of Commons?—Yes.

1815. Have you read that Report?—Yes; with reference to that Report, a Bill was brought in in 1828, and on the debate upon that Bill the Chancellor of the Exchequer stated that he proposed it with very great hesitation.

1816. You have read that Report?—Yes.

1817. With regard to the recommendation that the means of granting allowances to such persons in case of age or infirmity, shall be wholly provided by deductions from their salaries, when you say you are quite satisfied that the Government never intended that the whole should be paid, was that Report part of the reasons which induced you to believe that yourself?—Yes, I may say that, taking the context of the Report of the Committee, as well as the inquiry itself, they thought that the salaries at that time would bear this reduction, and it was recommended; and when the Chancellor of the Exchequer brought in his Bill in 1828, he referred to that, and stated that he introduced the Bill with very great hesitation, but that he did it in deference to the Report of that Committee of Inquiry. That Committee of Inquiry had recommended that a superannuation tax should be imposed upon the officers, because they thought that the salaries at that time would bear it. Now, supposing that it was then ascertained that the salaries would bear five per cent., and that that was the principle upon which the Government came before the House to ask for the Bill in 1828, I assume that if the salaries have been very considerably reduced since that period of time, they no longer bear the same relation to each other; and that they have been considerably reduced since that time, is pretty clear.

1818. If the salaries are reduced, of course the superannuation allowances are reduced accordingly, therefore the reduction of the salaries, though it would reduce the fund, would ultimately reduce the sum paid out of the fund?—Yes, no question about it.

1819. Will you state how that affects the question at all of the capability of the deduction to meet the whole of the superannuation allowances?—I mean this: that if the Committee of Inquiry thought that 100*l.* a year was sufficient for a man to live upon, and his salary was 105 *l.*, he could bear to pay five per cent. superannuation tax upon it; and so they considered, in reference to officers' salaries, that they might equitably bear this tax; but if you reduce the salary to 100 *l.*, then he cannot so well bear to pay 2½ per cent. upon a sum less than 100 *l.* a year, as five per cent. upon a sum above 100 *l.* a year.

1820. I understood you to state that you were quite satisfied that the Government, when they brought in the Bill, never intended that the whole of the superannuation charge should be paid by the deductions?—That is my opinion.

1821. Then

1821. Then I asked you whether or not the Bill was brought in in pursuance of the recommendation of the Committee, to which you answered that you believed it was alluded to in the bringing forward of the Bill?—Yes; the Bill of 1828; but I do not know that it was referred to upon the bringing in of the Bill of 1834. I have no recollection of any such observation in the debate with regard to the latter Bill.

1822. Historically it was so; that the Bill was brought in in pursuance of the recommendation of that Committee?—Yes.

1823. Then I referred to these words: "The Committee therefore recommend that the means of granting allowances to such person in case of age or infirmity, should be wholly provided by deductions from their salaries; the scale and conditions of the allowances to be made to them should be so regulated that the charge may be fully provided by the fund which their contributions would create; so that the public may not eventually have to bear any part of the expense of these allowances"?—That was the opinion of the Committee of Inquiry.

1824. Then I asked you what the intentions of the Government were in adopting this scale?—The intention of the Committee of Inquiry was that, and in 1828 the matter was debated, and the Bill which was brought in at that time was ignored by the House of Commons; and then followed the Treasury Minute of 1829; and the Treasury Minute of 1829 directed that every officer at the time of his admission into office should be apprised that he would be subject to a deduction of so much per cent. in respect of superannuation. Now, I contend that that was no available notice whatever, for these reasons:—In the majority of cases when a person receives an appointment to an office under the Crown, he knows no more about it than this: his patron informs him that there is an office, say worth 100 *l.* a year, at his disposal, and tells him that if he likes to go to London he may have it; he considers whether he will do so, and having made up his mind to take it, he proceeds to dispose of his business; if he is an articled clerk, he throws away the stamp, which is very heavy, upon his articles, and deprives himself of what might be a lucrative profession, and takes the chances of a Government situation; having held the situation for a short time, quarter-day arrives, and then he learns, for the first time, that he is subject to a deduction, having made all the previous sacrifices, and deprived himself of the opportunity of making the objection, and he says, "Now I have no alternative."

1825. *Chairman.*] That objection might apply to the interval between the Treasury Minute of 1829 and the passing of the Act of 1834, but not to the time since then?—It applies since then exactly as it did in my own case; for though I am a lawyer, I may tell the Committee that I had no more idea of the existence of the superannuation tax, when I accepted office, than if the Act creating it had never existed; but still, as a subject, I am bound to know the law, and therefore it is binding upon me.

1826. Does not the same rule apply to the Superannuation Act as to every other Act; namely, that every person is presumed to know the law, though that is not the case; if you made the obligation of laws dependent on the evidence of a man's knowledge of them in each case, it is clear that laws could not be enforced?—Yes, of course.

1827. Sir *S. Northcote.*] If we are to gather the intentions of the Government in bringing in the Act of 1834 from the recommendations of the Committee of 1828, is not it perfectly clear that the Committee of 1828 contemplated the formation of a fund?—Yes, clearly.

1828. Mr. *Vincent Scully.*] You said that when you accepted office you did not know that there was to be any deduction from your salary; did you know that there was to be any superannuation?—Yes; that is to say, I had a general impression that persons in the service of the Crown received retiring pensions; I certainly supposed that it was entirely in the hands of the Government to give what they thought fit with regard to the services of the individual; I happened to be acquainted with a number of persons in my own immediate neighbourhood, who were superannuated, and in the receipt of pensions, who had served the Crown, but I had only a vague notion upon the subject. I came to London in this way: Sir Robert Peel sent to me, and said, "Mr. Hamel, there is a situation of 1,000 *l.* a year vacant in the Customs; if you like to accept it, I have it in my power to say that you may have it, for inquiries have been made, and the

F. J. Hamel, Esq.

4 April 1856.

the Customs are satisfied to accept you upon my nomination." I declined the offer; Sir Robert then said, "Bear in mind, if you please, that you are to be associated with a gentleman who is at a very advanced age, and whose salary turned out to be 2,500 *l.* a year; from what I have already known of you, I think you would be unwise not to take the first step upon the ladder." I came to London with a letter from Sir Robert Peel to the Chancellor of the Exchequer, Mr. Goulburn, for information; I had a long conversation with Mr. Goulburn; he never said anything about the superannuation tax nor the superannuation pension; I then went to the Customs with a note from him to Mr. Dean, and from Mr. Dean to Mr. Walford the solicitor; they none of them paid the tax, and it probably would not occur to them to mention it.

1829. Did you discover the equivalent simultaneously with the deduction?—No, I quite supposed that there would be a retiring allowance, and I believe that is the case with all the officers who enter the service; but I have a list here of 70 officers connected with the department of the Customs, all of whom distinctly state that they had no idea at the time they entered the service of the existence of this tax.

1830. Mr. *Henley.*] You at the head of the 70 being a professional man did not take any means to inform yourself whether there were any deductions from this 2,500 *l.* in reversion?—No; nor is my name at the head of the 70.

1831. *Chairman.*] Did it not occur to you to consider whether you would be entitled to a superannuation pension?—I was perfectly well aware that there was some provision for old age.

1832. If you were aware that the Act of Parliament gave you a right to a pension upon retirement from office, might it not have occurred to you to consider what were the conditions that the Act of Parliament annexed to that benefit?—I did not know that it was by Act of Parliament; I thought it rested with the Government.

1833. It would have been very easy for you as a professional man to get an index to the Statutes, and find the Superannuation Act, and read it?—If the subject had occurred to me I could have done so.

1834. Mr. *Henley.*] With regard to the subject of the pension, you stated it to be 114 *l.* against 466 *l.*, and then you stated afterwards from some life tables that half the persons would die, and then also in another part of your evidence you multiplied it by 8; how did you arrive at that figure of 8?—The figure of 8 has been arrived at by Dr. Farr; it is stated that 1 in 8 obtains superannuation; I cannot arrive at the 1 in 8 myself, but I will tell you what I arrive at.

1835. You quote something that you do not exactly arrive at yourself?—Yes, I take it from Dr. Farr; I take this—out of 5,697 at 20 years of age, more than one half are dead at 61, that is, a half upon the life tables. Then I find that in the Customs' service, out of every 1,280 persons who enter, 236 are dismissed, receiving no superannuation.

1836. Are those persons who are so dismissed persons who come within the category of beginning at 100 *l.* a year?—Both, I think.

1837. It is a very material point in this consideration. We have an annuity of 114 *l.*, based upon a calculation in which we begin with a salary of 100 *l.* a year, and therefore those persons are in a different class from some other parties in the service?—I take it for granted that this at 2½ per cent. would give but a moiety of the results in proportion to their salaries.

1838. Does the proportion of dismissals hold good between those two classes?—I should think not, in all probability.

1839. In what proportion would it not hold good?—That is a question which it is almost impossible to answer.

1840. Then is it just to regard it as one of the elements in dealing with that annuity?—Only as a mode of approximating at something.

1841. Would not it be a very different element to import the number of dismissals in the situation alluded to, out of which that large number of dismissals takes place, into a calculation with regard to the gentlemen who begin at a salary of 100 *l.* a year, and go up to 700 *l.*?—Yes, but there is another element; those who leave voluntarily are 182 as against the 236 who are dismissed; and on the assumption that it is the poorer class or the more indigent who might be dismissed, it is equally fair to infer that it is of those

those who are in the more opulent class that the 182 would consist; I think they would voluntarily retire.

1842. How does the 182 bear upon the eight?—It makes 14 per cent. of every 100; the dismissals are 20 per cent. of every 100, and the life-tables are 50 per cent. of every 100; that gives you 84 per cent. who never reach superannuation.

1843. You having stated that you did not exactly vouch for the figure 8 as a multiplier, I am very glad to get at those figures?—Yes; I make it about 6½ or 7; but there may be other causes besides those which I have just enumerated.

1844. *Chairman.*] Your belief is, that of the whole number of persons who enter the Civil Service whose salaries are liable to the deductions, not above one in eight is superannuated?—That is Dr. Farr's statement; by my own calculations, I make it about one in seven.

1845. Are you acquainted with the feeling that prevails in the department of the Customs with respect to the system of deductions?—Yes, I think so.

1846. Has there not been a petition numerously signed in the Customs upon the subject?—Yes, there has been.

1847. The prayer of that petition is, that the abatements should be abolished, and that the scale of pensions should be increased, is not it?—That is the prayer of the petition, I believe; but more particularly it is for the abolition of the tax; and I think that the majority of the service are in favour of the absolute abolition of the tax without diverting it into any other channel.

1848. What are the principal grounds upon which they wish for the entire abolition of the tax?—The principal grounds are more particularly with regard to the unfortunately low paid men, whose case, if I were desirous of advocating any case at all, I should advocate in preference to that of myself or any others; they feel that they cannot pay it.

1849. You are speaking now of persons whose salaries are less than 100 *l.* a year?—Yes; but up to 250 *l.* a year it is still very heavy. But if the Committee will take the case of a locker, I think we have only general notions that a man is very poor, because he has only a certain sum per annum. We have but very little idea of how poor he is without descending into all the details: I will take the case of Dennan, a locker, with his wife and four children; he has a salary of 80 *l.* a year. If the Committee will give me leave to read certain items of expenditure, which he cannot well escape, they will be able to judge; he pays for house-rent 20 *l.*, and he thinks he has his house very cheap.

1850. Sir *H. Willoughby.*] Where does he live?—In London. Then there is schooling for four children, including books, 4 *l.*; subscription to chapel, being a Roman Catholic, 3 *l.*; premium on insurances, 3 *l.*; incidental expenses, including extra expense consequent upon being obliged to take his meals from home, 5 *l.* a year. Then his wife being delicate, and having four children, he has a servant, to whom he pays 1 *s.* 6 *d.* a week, that is 4 *l.* a year, and he gives her her maintenance too. There are seven persons to be maintained; then the superannuation is 2 *l.* Now, I do not see how those sums could be very reasonably reduced; they must be paid, and that leaves him, out of his 80 *l.* a year, 39 *l.*, which is the balance for providing food, clothing, firing, candles, medical attendance, soap, washing, &c. for seven persons. Now, that is just 2 *s.* 1 ¼ *d.* per head per week, or 3 ¼ *d.* per diem; it is nearly one-half less than the allowance for food and clothes alone given to the pauper inmates of Hackney Union, that being the parish in which I live.

1851. *Chairman.*] Do you believe that a merchant, or any person engaged in trade who wished to obtain the services of any person to perform duties precisely similar to those performed by that locker, would give more than 80 *l.* a year?—I cannot exactly give an opinion upon it; but what I mean to infer from it is, that where a man is obliged to maintain himself and his wife and family on 2 *s.* 1 ¼ *d.* a head, being 1 *s.* 4 *d.* less than is allowed in a large workhouse, where everything is bought wholesale and first hand, the odd shilling a week is a very severe tax upon him.

1852. Is it possible for the Government, in fixing a rate of salary, to look at the wants of the person who is to expend the salary, and not at the average rate of pay for the class of services which it needs?—I quite agree with you there; but this is a source of grievous heart-burning to those poor unfortunate men;

F. J. Hamel, Esq.

4 April 1856.

men; it creates a dissatisfaction throughout the whole of the service, and the Committee see how hardly it presses.

1853. A person with a large family and a small salary would desire to have his salary augmented?– Certainly, it amounts to that; only in this case it assumes a more obnoxious appearance, because it comes in the shape of a tax, from which he may perhaps never derive any benefit at all, and he feels it the more; men are apt to calculate the chances of these things.

1854. His salary is 80 *l.* a year; the deduction to which he is liable is 2½ per cent.; we will assume that the deduction is something less than 2 *l.* a year; supposing his salary was 78 *l.* a year, do you believe that the feeling produced in his mind would be as bitter as you have described it to be at present?—I do not believe that it would.

1855. You think that it would be a better system to reduce the nominal salaries to the amount which would be indicated by the present deductions?—I should say most decidedly, if they will bear the deductions; it would be better to have a fixed salary, than a tax which is looked upon as a part of a salary.

1856. Mr. *Henley.*] You assume that the salary is 80 *l.* a year; is that about the average amount of the earnings of mechanics in this town?—I think they earn more than that.

1857. Take, for instance, a mechanic earning 30 *s.* or 35 *s.* a week; that would be rather more; do you think they, upon the average, pay 20 *l.* a year house-rent?—I should think very likely they do.

1858. Do you believe that persons in that class of life, earning from 30 *s.* to 35 *s.* a week, pay 20 *l.* a year house-rent?—I think they do.

1859. *Chairman.*] Do you not know what the ordinary house of a 10 *l.* householder is in a country town?—In my own parish, which is 4½ miles from the Custom-house, my servant man was trying for more than 18 months before he could get a house at 18 *l.* a year, and he pays that now; and two miles nearer London he would have to pay more.

1860. Mr. *Henley.*] I put this question: do you believe, as a matter of fact, that the parties in this town, of the mechanical class, earning their 30 *s.* and 35 *s.* a week, which probably would be somewhat about what they may earn, pay 20 *l.* a year house-rent?—I should not be at all surprised to hear that they do.

1861. Do you know at all, within your own knowledge, whether they do?—No, I cannot answer that question.

1862. If you cannot answer that question, I want to know how it is that you have arrived at this statement, that the other man who has a salary of 80 *l.* a year pays 20 *l.* a year house-rent?—Because I have seen the man myself; he came to me, and I asked him what his rent was.

1863. Do you suppose that that was a single instance?– No, it is not, for I believe the same facts are stated in a variety of papers which those unfortunate men put into my hands. I have a case here of a man whose salary is 75 *l.* a year, and he gets in addition to that 18 *l.* 5 *s.* a year as day-pay; his rent does happen to be less than 20 *l.*; this man's rent is 15 *l.*; deductions are made for very similar things to those which I have mentioned before; the education of his children is 3 *l.* 10 *s.*; the subscription to the chapel is 1 *l.*; his annual rent is 15 *l.*; his incidental expenses only 1 *l.*; the loss, by an average of 14 days' leave, for which pay is deducted, is 14 *s.*; and there are various other items, which, put together, make a total of 27 *l.* 13 *s.*, which taken from his gross earnings of 93 *l.*, leaves him 65 *l.*; that is 3 *s.* 2 *d.* a week for each person, for the family consists of eight, and that again is just 6 *d.* or 7 *d.* a week less than is allowed in the union workhouse, and is 11 *d.* a week less than is allowed for an offender against the Customs law when he is convicted, and sent to prison.

1864. Do you believe that the mechanical class in this country generally, in London, earning from 75 *l.* to 100 *l.* a year, with an average family of three or four children, are able to live better or worse than parties in a Union workhouse?—I do not think that they are able, except in this way: the moment that an officer of the Customs enters the service, he is bound hand and foot; he has no right whatever to employ any little spare capital that he may possess in partnership in any little business; he has no right to establish a shop for his wife to keep; he is obliged to confine himself strictly and entirelyto the duties of an officer; he has no means of improving his position at all; whereas a thriving

thriving mechanic, in many cases, has a little chandler's shop at home, which his wife takes care of, and it is good for her and her children in the event of his death. I think that the mechanics are able to live better, for the reasons I have just given.

1865. Whatever the earnings are, whether from the wife or from the husband, I have given you the whole earnings of the family; and I want you to answer that question, whether you believe that they as a class are able to live better or worse than paupers in the Union workhouses?—I think they are able to live better for another reason; clothing is a very expensive article, and we expect all our officers, even the tide waiters, to come dressed like gentlemen, and they do so. An artisan goes in a regular working apparel.

1866. Do you suppose, looking to the fact of a mechanic having to find his tools, and looking also to the wear and tear of his clothes, he is not put to much more expense than the tidewaiter is with regard to his better appearance?—I have often heard the tidewaiters make complaints for being obliged to come respectably attired, and having to work among sugars; they are obliged to throw aside a good coat much earlier than they otherwise would do, and broadcloth is an expensive article; whereas if they could dress like an artisan, they could save that expense.

1867. What do you say with regard to tools?—Some artisans find their tools, and others do not; they do not in the country; I do not know how it is in London.

1868. Do you believe that, speaking generally, persons having an income of from 75 *l.* to 80 *l.* a year, from whatever source derived, with a family of three or four children, are able to keep a servant?—No, not generally; but there are certain times when a man who is having a family cannot do without a servant.

1869. That part of the statement would be exceptional, according to your own judgment?—Yes, no doubt.

1870. Do you believe that, taking those other things into account, a family could be sustained upon what you have left as the balance of some few shillings a week per head?—I believe that they are so maintained, and I not only believe it, but I have the actual items, showing the way in which the money is expended; so many loaves a week, and meat only three times a week.

1871. Have you put it in, that 2 *s.* a week was left to maintain the family, or as an actual fact that the family was sustained upon 2 *s.* a week?—I believe it was an actual fact that the family was sustained, though I know that in other cases they receive assistance from their friends.

1872. You have gone into the question about the maintenance in a union workhouse; what did you state that sum to be?—I called for an account of our own union, and I find that the average weekly cost per head of the in-door poor for the week ending Lady-day 1855 was for food, 3 *s.* 2½ *d.*, and clothing, 3½ *d.*, making 3 *s.* 6 *d.* a week; that is simply food and clothing. Now, as the officers in the Customs are precluded from the possibility of doing anything for themselves to eke out their small subsistence, when they retire from the service they have no small shop to fall back upon; they are just in the position of a gentleman's retired horse; the gentleman will put him out to pasturage, or will shoot him; but you cannot shoot a tidewaiter, and therefore I say give him good pasturage, and do not charge him for it; but the horse is not a thinking being, and the tidewaiter is, and that is the inducement to treat him better.

1873. Sir *S. Northcote.*] Do many of those officers hold situations of responsibility and trust?—Decidedly; the very tidewaiters often have in their charge for two or three days together 50,000*l.*, 60,000*l.* or 100,000*l.* worth of goods, and you put a man to take care of that amount of property at a remuneration less than a pauper receives.

1874. They are not called upon to give security, are they?—I am not quite sure.

1875. Mr. *Henley.*] You have stated that the wife of a Customs officer is precluded from keeping a shop; is that the regulation of the Customs?—Yes.

1876. Is she precluded from any other employment?—No, I think not; the order, I believe, is, that an officer of the Customs shall pursue no other calling or employment than that of his particular duty or service; it precludes his being the owner of a shop, or any establishment of that kind, by which he can earn money in any other way.

1877. Is the regulation, that a wife is not permitted to keep a shop of any sort or kind, carried out?—Yes, it is carried out; I believe there are very good and wholesome reasons for it.

1878. Would the wife be prevented from being a milliner?—Within the rules she has no right to be so.

1879. It is material that we should get at the fact, one way or the other, whether the wife of an officer is precluded from keeping a school, for instance? —I am not quite sure whether she would be precluded or not.

1880. We must take that part of the statement with allowance?—Yes; it must be taken with all allowance.

1881. It is an element in the consideration, no doubt, if the wife is precluded from doing anything; I wanted to know how far that was sound?—Yes.

1882. Mr. *V. Scully.*] What was the previous rank and prospects in life of the particular person to whom you have referred?—He is an educated man. I should be very happy to introduce him to this Committee as a witness, that he might tell his own story, and the Committee might judge from his appearance and manners that he has the education of a gentleman. The men who enter the Customs' service, even with salaries up to 250 *l.* or 300 *l.* a year, must necessarily retrograde in the scale of society. That has been put very forcibly to me by an officer, who shows that it is utterly impossible for him to give the same education to his children that he received himself. I have a case here in which an officer, through the kindness of Mr. Hayter and the Government, received an appointment in the Excise a short time ago as a reward in some measure for his father's diligence; but from the father's utter inability to give his lad an education to fit him for the same walk of life that he was pursuing, the lad could not pass the examination, and was not able to take the situation.

1883. Sir *H. Willoughby.*] How long would that officer to whom you referred remain at the salary of 80 *l.* a year; when would he be entitled to a rise?—I can state the case of an officer who entered the service at a salary of 65 *l.* in 1821, and he attained 110 *l.* in 1843.

1884. Will you give me the case of the person to whom you have before referred?—I have not the particulars of when he entered the service.

1885. How many years would it be before he rose to a better salary?—I suppose that he is capable of taking a rise very shortly, being a locker; but I think they do not get to above 130 *l.* a year on the highest class.

1886. How many years did that locker stop on that salary of 80 *l.*?—It all depends upon the deaths of the parties between him and the rise.

1887. What is the average?—I believe it is found impossible to take the average, but say five years; then he should get 85 *l.* at the end of five years, and go on for five years more to get 90 *l.*

1888. Sir *S. Northcote.*] It is not a sliding scale?—No; by vacancies occurring he gets into the situation a little quicker.

1889. Sir *H. Willoughby.*] Would he be 40 years before he got 120 *l.*?—I should think not; I should think he would be at the maximum at 130 *l.*

1890. How many years would he be in getting to 130 *l.*?—He might be 20 years, or he might be 40 years.

1891. Sir *S. Northcote.*] What is the minimum at which he would begin?—Probably he would begin as a weigher at 65 *l.*, or something of that sort.

1892. Sir *F. Baring.*] He would be capable of promotion, would he not?—I think not out of that class. A provision has been recently made which enables the Customs to make acting landing-waiters of lockers, but there are very few who have been able to avail themselves of that Minute.

1893. A locker's place is not considered at all equivalent to a clerk's place, is it?—No.

1894. It is more like a tidewaiter's, is not it?—It is rather superior to that.

1895. *Chairman.*] The locker is an out-door officer, is not he?—He is both in-door and out-door; he attends the warehouses and docks, and so on.

1896. Sir *F. Baring.*] It is not so much a sea place, but it is an out-door place?—Yes, an out-door place.

1897. Am I not right in saying that the locker is somewhat better than the tidewaiter, but something of the same class?—Yes; he receives similar emoluments.

1898. What pay is given to an extra clerk at the Customs now?—The extra clerks now, I believe, are chiefly abolished; the salary used to be 80 *l.* a-year for

for an extra clerk; I had two for several years at 80 *l.* a-year. On the last revision they were placed upon the establishment.

1899. Were they good officers?—Yes; they were placed upon the establishment as a reward for good service. Their good service induced me to recommend them to be established.

1900. Although in this particular case those officers were fortunate, they are not entitled to any retired allowance, are they?—They are not.

1901. They are not secure of permanent employment, are they; they may be removed any day, may they not?—Yes, and that is the reason why they receive rather more salary than the established officers; for the moment an extra man is promoted, he loses salary.

1902. Of course an extra clerk has no chance of promotion?—He has no chance of promotion.

1903. I was comparing the extra clerk with the case which you were bringing forward. Is the extra clerk of the same class as the party of whom you were speaking as a locker?—No, I should say not; as a general rule, the in-door clerk in the Customs is a person who may rise to very high offices in the service. I have a case here of a Mr. Beverley in my own office, who entered at 65 *l.*, and his salary is now 450 *l.* per annum, and he is one of the best officers in Her Majesty's service; but he was 25 years before he got 130 *l.* a year, and he had a wife and seven children.

1904. Are not the lockers and the extra clerks much upon the same scale?—With regard to the amount of their commencing salary, they are much the same.

1905. Is the locker more of a gentleman than the other?—No; I should say that higher qualifications are required from the clerks, in the shape of education, than from the tidewaiters and lockers.

1906. You find no difficulty in getting extra clerks, do you?—No, I am not aware that there is any difficulty.

1907. *Chairman.*] Is there any difficulty in finding fit and trustworthy persons to fill the office of locker at the present salary?—No, I think not.

1908. Is there not a superannuation fund in the Customs, under a private Act, for widows and orphans?—There is.

1909. Can you explain to the Committee the nature of that fund?—It is the Customs Benevolent Fund. It was established under Act of Parliament, in 1816, by the 56th of Geo. 3, c. 73, which was an Act for establishing a Customs insurance fund for the widows and relatives of officers. The Act was passed in 1816, but not until the principal departments of the Government, the Excise, the Stamps and Taxes, the Post Office, &c., had been invited by circular to join, none of whom responded to the offer. A similar application was made to the Customs in Scotland, who wrote and declined; the Customs were then under two Boards, one in Scotland and one in England. The family of Sir Frankland Lewis were patentees of an office called "The Clerk of the Bills of Her Majesty's Customs in England," known by the name of "The Bill of Entry." The patentees derived about 2,000 *l.* a year from the office at that time. It appeared to Mr. Joseph Deacon Hume, and some other persons who were anxious to establish a Customs fund, that this Bill of Entry Office was capable of considerable improvement, and that if they could acquire it, and add it to the Customs fund, it would very materially assist their object; they therefore entered into a negotiation for and purchased this fund. The patent had then only about seven years to run; and, upon the joint application of the patentee and the directors of the fund established under the Act, the Government renewed the patent for an extended period, making 31 years, which expired in 1848. But, prior to its expiring in 1848, in 1846 a fresh renewal was applied for, for a further period of 31 years, which will expire in 1879. This was made on the joint application of the patentee and the directors, on the understanding that the subscription price of the bills of entry in London and Liverpool should be reduced to the trade about one-half at once; this renewal was made in favour, for the first time, of the Directors alone, the patentee then wiping his hands of it. The profits derivable from this source in aid of the fund, are from the United Kingdom about 4,000 *l.* a year. The expenses are not very heavy, because the directors have a printing press of their own, and they print the bill of entry without having to pay any great amount for it. Then the officers in

F. J. Hamel, Esq.

4 April 1856.

the Customs service are liable to a compulsory poundage of 1 *d.* on their salaries; it is confined to England and Wales; this poundage yields about 1,300 *l.* a year, of which about 600 *l.* or nearly 700 *l.* is paid by persons who insure in the fund. It is open to all persons who pay this poundage to insure. I am one of the directors of the fund, and I am not aware that there has ever been any complaint made by any of the officers of having to pay this money, which gives them the privilege of insuring at any time, if they choose to exercise this option, although I have heard in this room that it has been adverted to as one of the items in reduction of the officers' salaries, but not in the way of complaint.

1910. Sir *S. Northcote.*] Have not the directors the power of rejection?—Of course there is a discretion given to the directors with regard to bad lives: they have medical certificates, or they charge very high premiums in exceptional cases; but assuming that a man is a proper insurable life, he can demand his right of insurance; but whenever a contributor of the poundage dies without having insured, the directors of the fund, on the application of the widows or the representatives of the party, invariably return the poundage.

1911. Mr. *Rich.*] Is that done always?—I think there was one instance in which it was refused, and that was upon the application of the brother of the late Comptroller-general Dickenson. He died very rich, and left a large property to his family. They applied for the poundage, and the directors said, "We give benevolent grants to poor unfortunate officers who have not insured, and this fund gives us the means of doing it, but you should not apply for it." I think we gave last year about 260 *l.*

1912. Mr. *Roebuck.*] Is this institution a fair instance; have you not other emoluments?—No others than those which I have just mentioned, except the publication of the bill of entry as a printed document.

1913. Do you not derive some 4,000 *l.* from that?—Yes, I have mentioned that; it includes manuscript accounts. When merchants ask for further particulars which are not given in the bill of entry, and a manuscript account is made out for them, by a regular scale of stationery charges, they derive a small profit from it, which is divided between the clerk and the fund. The fund, also, has the advantage of unpaid directors; they are selected from the heads of the departments of the Customs. The premiums taken upon insurance are much the same as at other offices; I believe they are larger than some of the other insurance offices; the insured are compelled, by the rules of the society, to sink one-third of the sum insured in an annuity for the widow, or to invest two-thirds of the money, giving her the interest of the two-thirds for life, and the proceeds to her children at her death; and that, I believe, is the most obnoxious provision we have, and has prevented more people from insuring than anything else. As a matter of history that was the case when this fund was first established, and it was talked of making it a benevolent fund, and giving it to the widows as an annuity, and that utterly stopped the directors; they were unable to proceed, and at length a sort of compromise was made; they said, "We will have the rules altered, and you shall only be compelled to sink one-third of the capital sum in an annuity for the widow;" and that has induced about 700 of the officers in the Customs to insure in this fund.

1914. *Chairman.*] What is the amount of the pensions annually paid?—The capital sums now insured are about 400,000 *l.* The annuities contingent upon officers' deaths amount only to 2,000 *l.*

1915. Is the actual payment 2,000 *l.* a year?—That is upon contingencies; but the bulk of contingencies now paid by conversion of insured capital sums is 4,000 *l.*, so that that would make 6,000 *l.* a year; but then it very frequently happens that the widow comes to the directors, when she is apprised that she has a small annuity, and says, "Will you be kind enough to capitalise this for me?" They have the power to do so, and they actually capitalise her annuity. The plea frequently is, "Pray convert this 5 *l.* or 10 *l.* a year into capital money, that I may purchase myself a mangle, or open a small shop for myself and children." It is considered a serious drawback that it should be tied up as an annuity.

1916. Mr. *V. Scully.*] Is it not a mere question of the inadequacy of the salary to the inferior officers?—Yes.

1917. Are you aware that there are large classes of the public servants, the extra clerks, who have petitioned to be placed upon the same footing as the civil servant?—

servant?—I hold in my hand a memorial sent to me, intituled, "The Petition of the several valuators, superintendents, surveyors, draftsmen and clerks in the service of the General Valuation and Survey of Rateable Property in Ireland." It proceeds from a large body of them. It appears that they begin at 70*l.* a year and the prayer of their memorial to the Lord Lieutenant is, "To place them on a similar footing with other departments of the Civil Service, thereby securing to them permanency of employment, and consequent pension in declining years, or for discontinued service." They pray, having only temporary employment, to be placed in the position that the permanent civil servants are complaining of.

1918. Your case seems to be a mere question of the inadequacy of the salary?—It really does come to that.

1919. *Chairman.*] Have not the salaries of the Customs Departmnt been very carefully revised of late years?—Yes, they have.

1920. Notwithstanding that revision, you believe that the salaries are inadeqnate?—I do indeed.

1921. What is your test of inadequacy; is it the difficulty of finding fit persons to fill the offices at the existing rates?—I am not advocating an increase of the salaries; but seeing that the salaries are so small, I am advocating the removal (as a mode of augmenting the salary) of a tax which is most obnoxious.

1922. Would not the practical effect of removing that tax be to increase the salary?—Yes.

1923. Would not that be an indiscriminate increase of salaries, without regard to merit or service?—Yes. A suggestion was made by Mr. Bromley, the other day, which I do not altogether acquiesce in: he says, if Parliament are pleased to grant the prayer of the Petition, he would suggest that it should be recited in the Act of Parliament that something like 800,000*l.* had been realised in various ways, and in consideration of the officers foregoing all claims, and that sum having been derived by the Government, the question should never afterwards be disturbed. But I would rather take the liberty of suggesting that the superannuation tax should be disposed of, and that it should always be taken into consideration on a revision of salaries, that the superannuation will be provided gratuitously by the Government; and I would let the Government fix the salaries with reference to that. If that were stated upon the face of the Act of Parliament, then I think there would be no danger at any future time of a violation of the principle for which we contend, if Parliament should concede it.

1924. What would be the effect of abolishing the deductions, and reducing the salaries of all persons who have entered the service since 1829 to the extent of 5 per cent. and 2½ per cent.?—With regard to the inferior officers, even that reduction would be the removal of a heart-burning; but I think that there would be some hesitation in reducing the salaries probably of the inferior officers; the salaries of the superior officers have undergone very severe reductions indeed; I could illustrate that in five minutes.

1925. Is that an answer to the question which I put to you; would the plan of abolishing the deductions, and reducing the salaries by 5 per cent. and 2½ per cent., according to their amount, remove the feeling of discontent which arises from the present tax upon salaries?—I am apprehensive that it would not do so at this point of time; the officers are all now so fully alive to this, and are smarting, at all events as they imagine, under a strong sense of injustice; and I think that the prayer of their petition is to be relieved from the tax, and that their salaries should not be reduced.

1926. What is the strong sense of injustice which they feel?—They feel, as contributors to this tax, that the Government have been realising a larger amount of money than was at all necessary for their own superannuation, and that the great majority of them never derive any benefit from it; that is what they feel, and we cannot disguise the question for a moment, that it is not a reduction of salary to take off this tax.

1927. Mr. *V. Scully.*] You stated a remarkable case of a man receiving 80*l.* a year; what superannuation would he receive after a service of 20 years, assuming that he did not rise to the 130*l.* a year?—I should think about one-third; but that depends, again, upon the position in which he happens to be placed.

F. J. Hamel, Esq.
4 April 1856.

1928. *Chairman.*] If he rises in the department, and gets a salary of 150 *l.* or 200 *l.* a year, he is then superannuated upon the highest salary, if he serves three years?—Yes; but then the men that I am speaking of never can rise to more than 130 *l.*

1929. Mr. *V. Scully.*] For paying 40 *l.* in 20 instalments, he gets an annuity of 33 *l.* a year?—Yes, only that he pays those instalments in anticipation, and the value of his money accumulating at compound interest, represents a larger sum. But will the Committee give me leave to state the case of Mr. Palgrave? he entered the service in 1830; he has served 23 years, that is to say, between 17 and 24 years, just one year short of 24. The scale jumps by long intervals. He can only retire, therefore, on 17 years' pension, losing the benefit of seven years' service, and his contributions; his salary on the average of the last three years is 376 *l.* a year. He is a thorough gentleman, and it is paralysis that now takes him out of the service. We are allowing him something equivalent to his retiring pension of 123 *l.* a year, to see if there is a chance of his rallying. That is the effect of the schedule of the Act of 1834.

1930. Mr. *Macartney.*] If he had entered the service previously to 1829, how much would he be entitled to?—One-half of his salary; that is to say, about 188 *l.* per annum.

Martis, 8° die Aprilis, 1856.

MEMBERS PRESENT.

The Chancellor of the Exchequer.	Mr. Osman Ricardo.
Lord Stanley.	Mr. Rich.
Mr. Roebuck.	Mr. Macartney.
Sir Stafford Northcote.	Mr. Fitzgerald.
Sir Francis Baring.	Viscount Monck.
Sir Henry Willoughby.	

THE RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER, IN THE CHAIR.

Felix John Hamel, Esq., called in; and further Examined.

F. J. Hamel, Esq.
8 April 1856.

1931. *Chairman.*] HAVE you any explanations to offer to the Committee with respect to your former evidence?—I have some explanation to offer with reference to the lower class of officers employed in the Customs Department, tide-waiters, and so on; and there are also one or two little ambiguities which appear in the evidence with reference to the understanding of the Act of Parliament. First of all, in reply to Question 1718, I stated the impression left on my mind by a previous perusal of 51 Geo. 3, c. 55. To remove any ambiguity, I beg to state, that taking the words of the Act, "That from and after the 5th of January 1812, no contribution or subscription shall be taken or received from any officer or person in the service of Her Majesty's Customs on account or towards the support of the said (superannuation) fund;" and the direction, "That all payments, pensions, and superannuations or retired allowances to persons in respect of their having held any offices or emoluments in the Customs heretofore paid out of the said fund, or charged on the King's share of seizures, shall be paid out of the consolidated Customs," coupled with the fact, that all such deductions thenceforth did cease for 11 years, and until reimposed by law in 1822, I still hold that the express intention of that Act, and the *de facto* interpretation put on it, was thenceforth to interdict the tax on the civil servant for superannuation. Then the first section of 3 Geo. 4, c. 113, which was the Act of 1822, only contemplated "that a fund should be raised towards the payment of such superannuation allowances by deductions from the salaries." Section 14 of that Act authorises the repayments of those deductions to the representatives of officers dying in, or retiring from, office without having received any allowance; and section 16 expressly provides

vides that one moiety shall be paid by the Crown, and the other only from the contribution, the surplus to go to "the general superannuation fund." But in 1824, by the 5th Geo. 4, c. 104, sects. 1 & 3, the Legislature not only relieved the civil service from the moiety, but directed the contributions to be refunded to the officers or their representatives; and section 2 declares, that from henceforth "the whole of every such superannuation allowance shall be charged upon, and made payable out of, the funds of the respective departments in which the recipients shall have served." The retrospective effect of the Act of 1834 rests for its justification on the Treasury Minute of August 1829. Admitting that the intimation to be given under that Minute was sufficient notice of the deduction of the tax, I wish to observe that it contains no sufficient notice that the officer paying it would be subject to a less superannuation than was then payable by law to those who contributed nothing. The last paragraph of the Treasury Minute refers only to regulations as to superannuations, which, as I conceive, conveys no idea of deduction in amount. From the time that fixed salaries were given until 1834 (nearly 30 years) there was no Parliamentary imposition of superannuation tax, except for the two years under the Act of 1822, repealed and repaid in 1824; and the principle of free superannuation has been recognised from the time that it became necessary. Then in the debate of 1854, Mr. Huskisson, Lord Binning, Sir Thomas Baring, Mr. Canning, Mr. Maberley, and others, recorded their convictions of the justice of granting free pensions to the worn-out officers of the public service. Mr. Hume, who changed his views, has recorded the fact, that he and Mr. Banks were the only two Members who opposed the Bill of 1824. The next point to which I wish to advert, was upon the examination of Mr. Henley. I have some explanation to give with regard to that. In reply to a question of Mr. Henley's, I stated my opinion that the annual rent payable by artisans, mechanics, &c., was not over-estimated at 20 *l.* I have here a statement of a house agent, who is the most competent authority upon such a point, and it is as follows: He says, "In answer to your inquiries, I beg to inform you that I collect rents for various landlords in different parts of the metropolis and the suburbs, occupied by artisans, journeymen shoemakers, carpenters, tailors, hatters, engineers, &c. The rents for houses occupied by persons of this class, about two or three miles from the city, vary from 18 *l.* to 25 *l.*, and average about 20 *l.* per year each. I have none, out of many hundreds of my collection, of less than 18 *l.* a year; such houses nearer the city are much higher rents; very few, if any, within my knowledge, under 30 *l.*; they are chiefly four and five roomed houses, and in very few instances are there any other inmates than the families of the tenants, the house room being too small. To obtain cheaper cottages for the above class of persons, you must go six or eight miles from the city." But I am informed with reference to a great number of persons in the Tide department, that instead of taking a 20 *l.* house, they frequently take a 30 *l.* house, and divide it between two of them, so that they manage to live at a rent of about 15 *l.* I beg also to give the statement of Mr. John Carroll, a tidewaiter; it is indorsed by his principal, Mr. Moorsom, who is the Surveyor-general of Tonnage. I would observe that the parallel between the tidewaiter and artisan does not hold good as to position, education, and acquirements. The former are for the most part sons of respectable tradesmen, farmers and others in respectable grades of society. It is the children, if any, of the tidewaiter who will rank with the artisan and labourer. With reference to my reply to Question 1843, as to the multiplier eight, I have ascertained from the books of the establishment, taking the last possible period of five entire years (1851 to 1855 inclusive), that of the whole number of contributors who retired from the service during that period from all causes, only 62, or 1 in 12, obtained superannuation. And with reference to Mr. Henley's suggestion in Question 1841, that the selection of a case from salaries under 100 *l.*, instead of 100 *l.*, going up to 700 *l.*, would give a different result; I have a calculation of a case, in which the officer commences as a weigher at 72 *l.* a year, rising in 10 years to 77 *l.* as a locker; in 10 more years to 82 *l.*, and 10 more years to 92 *l.*, giving a period of 30 years' service, and paying only 2½ per cent. The result is, that his payments would, at compound interest, realise a value which would give a deferred annuity of 46 *l.* 9 *s.* 10 *d.*, which multiplied by eight would give about 370 *l.* as against 38 *l.* 6 *s.* 8 *d.* by the scale of 1834.

1932. Why do you multiply by eight?—I multiply by eight, because that was

F. J. Hamel, Esq.

8 April 1856.

was the figure taken by Dr. Farr; but I have just shown by the statement which I have made, that it should be 12.

1933. Ought you to multiply by any figure at all?—I think so, because the intention was that the service should be treated as if they were dealing with an insurance office, and that being so, it must be taken upon the collective advantages and risks of the whole body who contribute.

1934. Viscount *Monck*] Supposing the Government, instead of taking the superannuation abatements and applying them to the public purposes of the country, as they do now, had paid each man's abatement individually into an insurance office, would not that man from that abatement receive a smaller sum than that which you now multiply by eight?—No; it would not be so; it would be calculated by the tables of that office, to see what it would give, subject, of course, to the profits and expenses of such an establishment.

1935. How much would that be?—That would be with reference to the mortality of the world at large, and not with reference to the casualties of this particular class, and consequently that rate would furnish no precise criterion; you cannot judge of the one by the other exactly.

1936. As I understand the case you are making out now, you say that the country deals more hardly with its servants, as regards the proportion between their abatements and their retiring pensions, than an insurance office would deal with them, if those abatements were paid into its funds?—Yes, that is the conclusion at which I arrive.

1937. *Chairman.*] How do you prove that?—The Government do not intentionally deal more hardly; I think they have taken more than they contemplated.

1938. Does your proof establish that conclusion?—It does to my mind, to a very large extent, and goes beyond what I conceived it was likely to be. Still, allow me to say, that even upon this statement I think I can discover a fallacy to a certain extent, *pro tanto*, for which some allowance should be made; and there is ample margin for it. Eleven out of 12 quit the service at different periods, and do not of course contribute for the whole period upon which the deferred annuities are calculated; and therefore a considerable allowance should be made.

1939. Viscount *Monck.*] That would be in favour of the Government?—Not entirely; because the assumption that we have arrived at is, I think, that supposing all these men paid contributions to the amount of two-and-a-half per cent. and five per cent. up to a given period, and then retired from the service without pensions, leaving the produce of all the deductions of those years, that would give the result at which I have arrived; but as out of the eleven who do not receive pensions we will suppose half of them do not pay for above five, six, eight, or ten years, there is not that accumulation from those officers retiring that there otherwise would be: but, on the other hand, they are replaced by others who do pay.

1940. Those small sums which you multiply by eight, are taken from the National Debt Tables, are not they?—They are the computations at compound interest of the resulting value of the deductions paid. The calculation of the annuity they would give was made upon the basis of the National Debt Tables.

1941. How is the sum for which the National Debt Commissioners could afford to give a deferred annuity for a particular payment arrived at?—I have only given you the actuarial results; I do not profess to understand, and I think perhaps you would not find one person in a thousand who could tell you, the processes by which the Tables are made up upon which the calculations are made.

1942. *Chairman.*] Is not your assertion this, that viewed as a question of insurance, the terms offered by the Government are unjust to the civil service?—That is the conclusion.

1943. In order to prove that assertion, is it not necessary to show, that if the deductions received by the Government were received by an insurance company, the insurance company would give a larger deferred annuity than the superannuation pension which is given by the Government?—I think it is, with this understanding, that in proposing it to the insurance company, we should say, "Will you take the assurances of a body of men, the chances being so and so?" That is done in the case of the Excise. I think they would take the chances of the

the whole body if you were to propose it. If you were to say, "What deferred annuities will you give to the officers of the civil service, adverting to the mortality and to the circumstances of retirement just analogous to your own case, to superannuate them; upon what payments will you do it?" Then I think they would ascertain the risks of the civil service.

1944. Would those risks be different from those of other lives?—I think very largely different.

1945. Viscount *Monck.*] Surely the difference would be against the civil service; an insurance company having the chance of the whole world would give a much less rate than the Government would give if the risks were confined to a much smaller number of men; the aggregate payment being proportionately smaller, they would give a smaller rate still?—I think not.

1946. Sir *S. Northcote.*] Your argument is, that the general rates are calculated upon the chances of life, and you think that those rates would be calculated upon the retirements less the chances of life?—Yes; and that is the difficulty which we feel in dealing with the question.

1947. *Chairman.*] You say that the deductions and the superannuation pensions do not admit of a comparison with the principle of insurance?—With the principle they do, but not with the position.

1948. Then you can come to no conclusion?—No.

1949. I understood you to say that you had come to a conclusion?—I have come to this conclusion, that the question of superannuation in regard to a certain number of persons, who may or not attain superannuation, is a distinct question from that of insurance upon general lives, which depends simply upon the element of mortality. That is the distinction which I wish to draw; and I think that is a broad distinction. In reference to my reply to the Chancellor of the Exchequer on Friday last, that the superannuation could not fairly be calculated on an individual case, but collectively, and on the principle of an insurance office, and also in reply to Sir Francis Baring, at Question 1814, as to the views of Sir James Graham on bringing in the Bill of 1834, based on the Report of the Committee of Inquiry, I beg to quote Sir James's own words on the occasion. The proposition was laid down by him thus: "That a deduction should be made in the salaries of all men in public offices on the principle of insurance. They will pay the premiums themselves, and will receive the whole amount of the benefit." I did not make myself clearly understood, I believe, with regard to the question of legal and equitable compact between the officer and the Crown. The officer is required to give his services during the whole of his available physical and mortal existence, and to contribute towards a provision for the residue of his life. The consideration on entering is a present salary of so much, and the prospect of promotion, with its incremental additions. I beg to put in, merely for illustration, a statement of the case of the Collector of Customs, London, who is the head of the Long Room, showing how the various revisions of the established salaries have affected his prospects. It is equally applicable to every officer of that department, from the junior clerk to the gentleman next in succession to the chief. It is also of course equally applicable to every department which has been subjected to similar treatment. I think that the element of reciprocity is wanting. I hold in my hand the return which I beg to hand in to the Committee.

[*The same was delivered in, and is as follows:*]

PROSPECTIVE SALARIES.

		Mr. Wybrow's Salaries in Possession from time to time.	Clerks.	Clerks.	Clerks.	Comptroller.	Collector.	
		£.				£.	£.	
	Wm. Wybrow, Esq., entered in 1837.	400	5 seats, 500 *l.*	4 seats, 600 *l.*	2 seats, 800 *l.*	1,200	1,500	
Revised establishment, 1840.	- - - - -	- - -	- ditto -	- ditto -	- ditto -	1,000	1,200	- - 1,350 *l.* to possessor in succession by compromise.
Further revision, 1843.	- - - -	300	3 seats, 500 *l.* (2 seats abolished.)	2 seats, 600 *l.* (2 seats abolished.)	1 seat, 700 *l.* (the other abolished.)	1,000	1,200	- - 1,350 *l.* still continued to possessor in succession.
	Addition to present possessor by incidents, until by promotion made up to 400 *l.* a year -	100						
		400						
	Promoted in 1848	500	- ditto -	- ditto -	- ditto -	1,000	1,200	- - 1,350 *l.* still continued, &c.
Further revision, 1851.	- - - -	- - -	4 seats, 500 *l.*	Abolished -	1 seat, 600 *l.*	800*	1,000	- - 1,350 *l.* still continued, &c.
Further revision, 1854.	- - - -	- - -	- ditto -	- - -	- - £. 700 - -		1,000	- - 1,350 *l.* still continued, &c.
	Promoted in 1855	700						
	Additional special allowance for new office added - -	300						
		1,000						
Further revision, 1856.	- - - -	- - -	- ditto -	- - -	- - -	Abolished	700	
	Collectorship at 700 *l.*, Comptrollership at 700 *l.*, and Special Office at 300 *l.* combined	1,000						

* With 200 *l.* extra to possessor from incidents.

Loss of Prospective Salaries, without computing the advantages which would have accrued from the abolished Offices had they been continued:

	£.	s.	d.
From 1843 to 1848, 100 *l.* a year for 5 years - - - - - - - - - - - - - -	500	–	–
From 1855 to 1856, difference between 500 *l.* and 800 *l.* for 1 year - - - - - - - - - -	300	–	–
From 1856, 300 *l.* a year during remaining tenure of office, say until 65 years of age (14 years) - - - -	4,200	–	–
Total Loss, without interest, by changes in establishment, and consequent reduction of prospective stipends, £.	5,000	–	–

EFFECT ON SUPERANNUATION.

Superannuation on 1,000 *l.* a year only, instead of the 1,800 *l.* a year to which he would have been entitled had he succeeded to the Collectorship he now holds, at the salary *in prospectu* when he entered (1,500 *l.*), with the special office he also now fills at 300 *l.* The extra allowance to officers next in succession is an admission that the officer's claims to salaries *in prospectu* cannot be equitably ignored on the officer's accession to the seat.

I have been reminded that in my zeal (in which, perhaps, I went further than the circumstances, if very rigidly examined, would altogether justify) with regard to the inferior officers and their position, I have rather overlooked the upper grades of the service, the clerical and the landing departments. I will only say a few words upon that subject. They are expected to be gentlemen; for the most part they are so by birth, education, and habits. Sir Robert Peel in 1828 defined what they are and what they ought to be, in these words: He said, "When honourable Members consider the situations which clerks in these offices

offices hold, I am sure they will agree with me that the spirit of a gentleman ought to pervade those who hold them; they should feel that they have a character to lose. I am sure that the clerks themselves are animated by that feeling, and I am confident that it is owing to the prevalence of that feeling that the subordinate stations in the public offices in this country are filled by a class of individuals in whom higher confidence can be placed than they can be in *employés* of the same grade in any other country." They aspire to important and highly paid offices, and to the position in society which such officers must maintain. They marry in their own grade of society; their wives are not inured to the privations of the humbler classes, and their stipends of 150*l.*, 200*l.*, and upwards, are as small in proportion to their wants, habits and position as those of the lower degree. As they rise, they must maintain a position to command the respect of their subordinates. Pecuniary advantages are a great criterion of respectability in the eyes of this world, and appearances (which must be paid for) go a great way in this world. It has been asked why the civil service have not urged their case earlier; many reasons have been given, but I beg to put in a statement founded on a return to the House of Commons, showing the slow process by which the appointees after 1829 would become associated with each other, until which no sympathy of interests would be felt, and no combined operation essential to success could be effected.

[*The same was delivered in, and is as follows:*]

MEMORANDUM from House of Commons Returns (11th February 1853, No. 108) of Appointments accruing after Treasury Minute of August 1829.

In the Treasury.—In 1829, none; in 1830, about 2, the sums paid* being 3 *l.* 12 *s.* 1 *d.*; and in 1831, about 3, the sums paid being 8 *l.* 15 *s.* 5 ½ *d.*

In the Privy Council Office.—In 1829, 1830, 1831, 1832, 1833, none; in 1834, probably one; sum paid being 6 *l.* 1 *s.* 6 *d.*

In the Board of Trade.—In 1829, none; 1830, 1 person, the sum paid being 7 *s.* 9 *d.*; in 1831, 2 persons, sum paid 3 *l.* 1 *s.* 10 *d.*; in 1832, 3 persons, sum paid 8 *l.* 10 *s.*

In Home Office.—1830, 1831, 1832, and 1833, none; in 1834, say 6, sum paid being 26 *l.* 16 *s.* 9 *d.*

In State Paper Office.—1829 to 1834 inclusive, none; in 1835, 1 person, paid 1 *s.* 4 *d.*

In Foreign Office.—1829 to 1834, none.

In Colonial Office.—1829 and 1830, none; 1831, 1 person, sum paid 9 *l.* 10 *s.*

In War Office.—1829 to 1831, none; in 1832, 1 person, paid 1 *l.* 8 *s.* 10 *d.*

In Adjutant-General's Office.—1829 to 1831, none.

In Customs, 1829, *United Kingdom and Colonies.*—Say, 10 persons, paid 38 *l.* 13 *s.* 4 *d.*; 1830, United Kingdom and Colonies, say, 30 persons, paid 499 *l.* 10 *s.* 5 *d.*

Take 1836, United Kingdom and Colonies, say 1,000 persons; but when distributed throughout the many departments of the various ports at home and abroad, of which departments there are, perhaps, 60 in London alone, it will not show any great congregation of sympathetic sufferers.

In Inland Revenue.—1829, none; 1836, say 300, dispersed all over the kingdom, and isolated from each other.

* *N.B.*—By "sums paid" is meant per-centage on salaries to superannuation tax.

1950. *Chairman.*] Can you state any reason why, if, as is alleged, the civil service were defrauded of their just rights, individuals of the civil service should not have brought the matter under the consideration of the Government when the Act was new, when the system was beginning to operate, and when its operation was known to numerous persons, and why they should have been silent until about the year 1848, which was 14 years after the enactment?—I will just mention one or two points, in addition to those which were stated by Sir Charles Trevelyan and Mr. Bromley. In the first place, the Committee are perfectly aware that all these appointments are made singly; even when there are batches of officers appointed, they are sent, one into one department, one into another, one into the Long Room, another into the Docks, another into the Secretarial department, another into the

F. J. Hamel, Esq.

8 April 1856.

Solicitor's office, and so on, and only a select few could have access to the records upon which the merits of the case could be arrived at; and these few, probably, from their confidential position, men of some standing, and consequently appointed before 1829, and therefore not interested in the question. Those persons who were appointed after 1829, came in and took their seats, and associated with a number of persons who did not pay any contribution at all; and that being so, there was no one to sympathise with them, and nobody cared to explain anything to them; and it would be a great length of time before there would be half-a-dozen persons associated together who could discuss this matter with a common interest, or learn the historical facts of the case.

1951. You have practised as a solicitor in the country; do you believe that it requires the sympathy of a large body of men to enable a man to assert his rights, if he thinks he has been wronged; cannot the man bring an action of ejectment, or an action for the recovery of a debt, without the sympathy of his neighbours?—I think, viewing this as the case of the civil servant, he might write himself "*rara avis in terris*," at the risk of his masters adding the rest, "*nigroque*, &c." No officer can make a complaint except through his superior officer. He could not go to the Board of Customs, or the Treasury, without sending in his statement through his superior, who, finding that the question arose on an Act of Parliament, would say, "It is of no use forwarding this statement;" and it would be a long time before the officers felt that they, supported by each other, should be bold enough to come forward and represent the whole of their case, and very long before they could arrive at the facts which have been at length got together, and presented to this Committee.

1952. Mr. *Roebuck*.] You have heard of the danger of waging war with Bedlam or the Mint?—Yes.

1953. Sir *F. Baring*.] Was the association of the civil servants formed with the approval of their superior officers?—I cannot say.

1954. Do you belong to it?—No; I signed the petition at the eleventh hour, as it were, but the association has grown by degrees, and now 10,500 out of 11,000 of the civil servants have sent in a petition.

1955. You stated, I think, that there had been an intimation to those officers who were appointed under the Minute of 1829, that there would be a deduction from their salaries?—Yes.

1956. But that there was no intimation that there would be any deduction for the retired allowances?—No.

1957. That may be true in words, but was there no general intimation given to them?—I think not.

1958. I will read the paragraph of the Treasury Minute of 1829, referring to it: "My Lords therefore deem it advisable that a distinct intimation should be given to every individual who may hereafter enter into the civil service of the Crown, at the time of his admission to office, that he will be subjected to a deduction from his annual salary and emoluments, and to such regulation with respect to superannuations as my Lords may hereafter lay down"?—Yes; I have already adverted to that, and explained to you that it contains no intimation that there would be any change made in the amount of that superannuation.

1959. Then, as a lawyer, you do not consider that those words are a sufficient notice?—Certainly not, seeing that by the Act of Parliament there was at that time a scale of subsisting superannuation.

1960. *Chairman*.] Was any alteration in the scale of superannuation made by the Minute of 1829?—I think not.

1961. What was the fact of which you say the civil servants ought to have received notice under that Minute?—I merely said that the retrospective effect of the Act of 1834, covering all the officers who entered after 1829, and subjecting them to a scale of superannuation of which they had no notice, when they had notice of the deduction, was not sufficient.

1962. The Minute of 1829 subjected the civil servants to certain deductions from their salaries; all the civil servants who were appointed after the date of that minute were subjected to certain deductions from their salaries, but that Minute made no alteration in the scale of superannuation pensions, which then existed by law?—It did not.

1963. The Minute directed that all persons appointed after that date should receive notice that their salaries would be subjected to those deductions?—Yes.

1964. What

1964. What other notice do you think that a civil servant appointed after 1829 and 1834 ought to have received?—I think that the notice at the foot of the Minute, if it really contemplated the alteration that was absolutely made in 1834, should have been, "and subject to such rules and regulations with regard to the amount of superannuation, the mode of paying, &c., as the Treasury should direct."

1965. It was an alteration which might or might not be made; but did not the Minute direct that the civil servants should receive notice of the only alteration which the Minute in fact did make?—Yes.

1966. When the Act of 1834 was passed, it adopted the deductions of the Minute of 1829, and it introduced a new scale of superannuation pension: is not an Act of Parliament notice to all the world; and was there any necessity for giving any fresh notice by a Treasury Minute?—Certainly not, after 1834.

1967. Then of what is it that you complain?—The Act of 1834 rests for its justification on a recital of the Treasury Minute, containing the notification given at that time of the effect of the Minute.

1968. The Act of Parliament merely recites the Treasury Minute as a matter of fact, and adopts the regulation made by it: what do you mean by the justification of an Act of Parliament?—A serious question had arisen in 1828, when a Bill was brought in which had a retrospective effect, and which Bill was thrown out; following upon that, in 1829, a notice was given to the persons who should come in after that period; and in the Act of 1834, in order to show that the injustice that had been attempted to be perpetrated in 1828 was not to be repeated, the persons who came under the operation of that Act had notice of what would follow; but the notice was insufficient as to the reduction of the scale of superannuation.

1969. In what respect was it insufficient?—Inasmuch as the then existing Act of Parliament held out to every person entering the service that superannuation would be granted on the then existing scale.

1970. Did not the civil service receive superannuation according to that scale, up to the time of the passing of the Act of 1834?—There could not be any one superannuated upon that scale, between 1829 and 1834, except those who had come in previously.

1971. Viscount *Monck*.] Your objection now to the justification of the Act of Parliament only applies to those individuals entering the service between the 4th of August 1829 and the passing of the Act of 1834?—Yes.

1972. *Chairman*.] Your argument is, that the Minute of 1829 ought to have anticipated the Act of 1834; that instead of saying that the superannuation pension would be subject to such regulation as the Treasury might make, it ought to have laid down the exact scale, which afterwards turned out to be the scale of the Act of 1834?—Yes; or that it should have said, "subject to such deductions," &c.

1973. Mr. *Roebuck*.] Does not your argument apply more to the Act of Parliament of 1834 than to the Treasury Minute; the blame that you cast upon that Act is, that it was retrospective, and acted upon a statement which really did not occur in the Treasury Minute of 1829?—Yes.

1974. Sir *F. Baring*.] Do you mean to say that an officer who takes an employment, with notice that he will be subject to a deduction from his annual salary and emoluments, "under such regulation, with respect to superannuation, as my Lords may hereafter lay down," has not received any notice that any regulation afterwards may be laid down?—I maintain that it does not convey any notion of reduction in amount of pension.

1975. I am not asking you as a lawyer whether it is sufficient notice in the law, but whether, as a man of business, you think that that is not sufficient notice of what the intentions of the Government were?—I say decidedly not; because there was an existing scale under the Act at the time, to which an officer, entering the service, would naturally look.

1976. That existing scale not being compulsory in any shape?—Exactly.

1977. Not a single officer having a right to claim the existing scale?—Yes, I quite understand that; it was an existing equitable claim under the Act. I have not yet said anything upon the subject of the Widows' scheme. I think it is right that I should mention, for the sake of the Government, as well as for the sake of the service, the views which I have arrived at from my own experience in our own fund, and from other causes. The great majority of the

F. J. Hamel, Esq.

8 April 1856.

civil servants are adverse to the diversion of the tax to a Widows' scheme. They pray for an abolition of the tax. To the widows of low-salaried officers the annuity purchaseable by the present tax would be worth little; the capital value would be worth more. To a bachelor it offers no advantage; to those whose wives have settlements (which are generally annuities), it would add annuity to annuity, perhaps more than enough, and cripple her resources for placing out her children to advantage. To those who are already insured, and the cases are many (nearly 2,000 in the Excise, and 700 to 800, taking those above income-tax amount only, in the Customs), it is needless. I arrive at that as a commissioner of income-tax for my own department, and we take no cognisance of those whose salaries are not subject to income-tax; most men prefer their own mode of provision for wives and families. One universal scheme would interfere with the economy dependent upon family contingencies. Those who have annuities are glad to capitalise them, and the practice in our own fund shows it. If it be thought advisable for Government to interfere, the measure should not be universal and compulsory in its operation. One of two courses should be pursued to make it palatable. Either leave it at the option of the officer to apply the tax in that way, or exempt the officer, who is already insured to an equal amount in some public insurance office, producing the receipts for his premiums to verify his exemption. Even this would be attended with complication. Suppose a man insures and pays his premium to an insurance office 30 years, and then, under some pressure, sells his insurance. He may have only five years' service to run before he retires, and the contributions of the preceding 30 being foregone, those of the ensuing five will do nothing towards an annuity. I maintain that the officer is the best judge. The Crown has to deal with its own officer; it takes him for all his available valuable life; it will not release him from harness until he is worn out. Having had the whole value of the man, it should not let him die for want when he can no longer work; his superannuation should be considered part of the consideration for his devotion to the service; and whether he chooses to marry, whether he has a wife or children, or both, the Crown has nothing to do with that. He should provide for them as the Crown provides for him. The great mystery in which the proper value of a deferred annuity with relation to contributions varying with the eccentric fluctuations of the salaries on which they are levied, is involved, baffles all calculation. The same objection would, to a great extent, apply to a like arbitrary imposition of a per-centage for a widows' scheme. All we have arrived at, at present, is, that great injustice is done sometimes to the Crown, sometimes to the servant. I believe it to be the opinion of the great body of the civil service that they could provide for their own widows and children in a manner more consonant with their own interests, feelings, and advantage, and with decidedly more regard to the peculiar circumstances of each, than any arbitrary rule could do. And I have an abstract or analysis of the number of signatures appended to the petition which not only shows that it is not a class petition, each department of the service having its numbers given, but that of the 10,500 petitioners who have put their names to that petition, they had notice, wherever it was sent to be signed, of the objection taken by the promoters, by circular containing this passage: "The power of willing away to any relative or friends sums which should never have been taken from his slender income is no remedy for the evil." The adoption of the petition with this view, as well as the prayer of the petition itself, is sufficient evidence of their repudiation of a compulsory widows' scheme. Again, give me leave, in the interest of the Crown, to point out that the calculations of a widows' provision, dependent on two lives instead of one, would be infinitely more complicated than those of the officer's superannuation, and the same element of dissatisfaction would inevitably arise; for whenever the widow dies before the contributor, he will say, as representatives of the unpensioned officer say now, "Give me back my 2½ or 5 per cent., from which I can now get no return." Trouble and expense to the Government, and a source of discontent, will be best avoided by leaving the officer to make his own provision in his own way. I shall, perhaps, be thought, in my zeal for the civil servants, to have been acting the part of an advocate, in some instances, rather than that of a witness, but I am equally zealous for the Crown; and if any proof were wanting, I refer to this Return to the House of Commons, which shows that during the first five years of my solicitorship, as compared with the preceding five years,

27,000 *l.*

27,000 *l.* was saved to the Crown under my management, in my department alone. Now, with the most earnest regard for the interests of the Crown, I implore the House of Commons, through the medium of your Honourable Committee, to abolish a tax most detrimental to the service, with reference to which a feeling has grown up, I will not say of disaffection, for that would be a libel on a most loyal and well-affected body of men, but a feeling of discontent, which will never be allayed so long as that tax exists. I shall rejoice, for the honour of the country, the good of the service, and the very best interests of the Crown, to see stereotyped upon the face of your Bill a recognition of the remuneration of the civil servant, in the twofold character of the stipend attached to the office or offices he may hold during his working life, and a provision for his declining years, that period, proverbially, of "labour and sorrow," when his strength fails him, and his wasted energies, both physical and mental, demand repose.

1978. *Chairman.*] Is not a provision of that period made by the existing law?—Yes, but in a manner which I hope I have succeeded in showing produces a great deal of heartburning and discontent; and I would rather see the system abolished, even if the salaries were reduced, than see it continued as it is now, for I am sure that it produces a bad moral effect upon the civil service. Whatever conclusions we may arrive at here, we shall never be able to convince the civil servants that they have not a grievance to complain of; for this reason, and on this principle, and particularly as the system does not work equitably, I implore you to think seriously of its removal.

1979. Does your petition through Parliament to this Committee amount to anything else than that you think it desirable that a rateable increase of 5 per cent. should be made to salaries above 100 *l.* a year, and 2½ per cent. to salaries under 100 *l.* a year, with regard to persons who have entered the service since 1829?—It comes to that, certainly.

1980. Mr. *Roebuck.*] Does not it also come to this, that you beg of this Committee to do away with what seems to be an injustice; that under one frame of words you do a thing that is really very different from what you say you do; that under the statement that you make a defalcation for the purpose of providing a fund, you really lower the salary?—Yes, that is so; but my main objection is to there being a tax at all, quite irrespective of the question of what the amount of the salary should be. I do not wish to say to this Committee that it is my wish for a moment that this tax should be repealed, and that they should not revise and consider the salaries; I simply say, that it is injurious to the service, whether it be an increase or a decrease of the salary, put it in whatever way you will, as to the practical result that is worked out; it is the mode of doing it that brings about a great deal of ill-feeling and discontent, and is injurious to the best interests of the revenue.

1981. Sir *S. Northcote.*] Would the civil service be equally satisfied if the present system were continued, and the salaries were raised 2½ per cent. and five per cent.?—I think that the continuation would not satisfy them at all; if you were to raise their salaries and still retained the tax, I think the same elements of discontent would present themselves.

1982. Sir *H. Willoughby.*] You propose that there should be no deductions?—I propose that there should be no deductions for superannuation; simply I propose this, that the consideration for the services of the civil servant should be a stipend during his working life, and a deferred annuity for the remainder of his days, and that that should be considered as a right; not to make him a state pauper for the rest of his days, but as a part of his remuneration for his service; and therefore in fixing the salaries of the civil servant it would be fair to consider that he is to have a stipend during his working days, and a deferred annuity; and in any revision of the salaries, by all means, where the salaries would bear it, take off so much as would represent the deferred annuity from the amount of that salary; but I only implore the removal of a tax which I am sure is injurious to the service.

1983. Sir *F. Baring.*] Has it ever struck you that the civil servant has some security for his retired allowance by the mode in which the payments for the retired allowance are taken?—He has a security in one way, but, as you observed upon the Treasury Minute a little while ago, he has no right whatever under the Act of Parliament, and therefore he has no security in that sense.

F. J. Hamel, Esq.

8 April 1856.

1984. You have spoken of the intentions of the framers of the Act of 1831; do you recollect that at that time there was a considerable feeling with regard to the amount of the retired allowances?—Yes.

1985. You may remember, or you may have heard, that at that time there was a strong feeling that probably the better way would be to give no retired allowance, but to leave the public servant to find a retired allowance for himself?—Yes.

1986. And that there was, as there is now and then, a run against the retired allowance in Parliament?—Yes.

1987. At that time there was some difficulty, possibly, in preserving those retired allowances from being taken away by a vote of Parliament?—Yes.

1988. Has it ever struck you that this payment of the contributions affords a security against any such movement on the part of the Legislature?—To a certain extent it does appear to afford that security; the fact of their paying something indicates a right to have it back again, which appears like some security for the future; and I cannot too strongly urge upon the consideration of the Committee that I suggest, not merely that the Committee should adopt the view taken by Mr. Bromley, namely, to recite upon the face of the Act that 800,000 *l.* has been given by the civil service to the Crown, but that you should put upon the face of the Act that in future the remuneration should be as I have said, a stipend for life and a deferred annuity for the rest of his days, and that on any future revision of stipends the salary should always be fixed with reference to that; and if that be put upon the face of the Act of Parliament, I think that that is a better security than anything else we could have.

1989. Do you suppose, as a lawyer, that the House of Commons would not as much repeal that clause in the Act of Parliament as any other clause in the Act?—We have strong evidence in the course of the investigation of this case that Parliament has vagaries at times, keeping this tax on for two years, and then suddenly ordering it to be returned, and then re-imposing it again; but I think that the best security would be that which I suggest.

1990. You prefer the security of an Act of Parliament to the security which may arise from the superannuation being, as it is supposed, taken by a deduction?—I do, most decidedly, for the good of the service and for the best interests of the Crown.

1991. Mr. *Rich.*] Your objection to these deductions is so great, that you would willingly see a revision of all the salaries of all those who now pay them, on condition that they should be exempted from these deductions?—Most undoubtedly I would, speaking for myself; but I do not, nor do the civil servants, think they will bear reduction.

1992. I mean a revision equivalent to the amount that is now paid?—Yes.

1993. Mr. *Roebuck.*] Does revision signify reduction?—Not of necessity; I think the salary and the superannuation should be considered as the remuneration of the officer.

1994. Mr. *Rich.*] You think that the body of the service would prefer the legal or technical security of an Act of Parliament to the moral security which has been pointed out arising from the deductions?—I do, most decidedly.

1995. Sir *F. Baring.*] Has it ever struck you, that there has been a sort of bargain between the public servant and the public, and that if the Act of Parliament is altered and the reduction is got rid of, of course that bargain is broken, and my argument for that bargain would be entirely overturned?—I think so.

1996. That you consider of no weight at all?—I think there would be more finality in the mode I have suggested than in any other, and that it would afford more satisfaction to all parties.

1997. *Chairman.*] Assuming that the sum of 800,000*l.* is accurately calculated, how would the recital in the Act of Parliament that that sum had been paid, afford any security to persons who might be appointed after the introduction of the new system which you contemplate?—I have already said, that I do not think it does afford a security *in futuro*, to the same extent as Mr. Bromley appeared to imagine. It is merely an element; it shows that there was a *quid pro quo* at that time; the rule that I would lay down is one of a more perpetual nature.

1998. Mr. *Fitzgerald.*] Have you in the Customs a large number of supernumerary officers?—No.

1999. Are

1999. Are there any extra clerks?—There are of necessity extra clerks employed in times of pressure, but they are not on the permanent establishment. *F. J. Hamel, Esq.* 8 April 1856.

2000. They are employed for short periods only?—Some of them; the great majority of them are for short periods only.

2001. Are there any instances of men being employed for periods of some years together as extra clerks?—Not now; that system has been very properly broken down by the Treasury; the Treasury insists upon having the patronage of all the offices in the Customs, and the Commissioners cannot now as formerly, take extra men to the extent to which they used to have them. There were two clerks in my own office for 10 years; they were very praiseworthy young men; I recommended them to be established, and they were established. We get rid of the extra clerks as much as possible.

2002. Is it at all the practice that when a man has been employed as an extra clerk, he is afterwards, if a vacancy occurs, put upon the establishment?—It gives him no claim whatever; and I believe it is now stated in broad terms by the Treasury, that it shall not give him any claim in future; that has been done in order to avoid the appointment of permanent extras, as they are called.

2003. Sir *F. Baring.*] Have you had any extra clerks appointed who have been rejected by the examiners of candidates for the civil service?—I think not; I think the regulation with regard to the appointment of permanent extras was struck at by the Treasury before the new system of examination was adopted, though it would be open to those extra clerks, of course, now, not on the ground of their being extra clerks, but as independent individuals, to present themselves for examination.

Mr. *James Spence*, called in; and Examined.

2004. Sir *F. Baring.*] WHAT situation do you hold?—Chief Foreman of the Steam Factory in Portsmouth Dockyard. *Mr. J. Spence.*

2005. You come before this Committee, do you not, with the full leave of the Admiralty?—Yes, with the full leave of the Admiralty.

2006. You come here in communication with persons in your position?—Yes.

2007. You represent their feelings?—Yes, I represent their feelings, I believe, unanimously.

2008. There are, I think, several different scales of superannuation and retired allowances in the dockyards?—There are.

2009. Will you state what they are?—The artificers of the dockyard, such as shipwrights, smiths, and various other classes, receive a pension of from 12 *l.* to 24 *l.* and 25 *l.* Those men are paid on day-pay.

2010. What is it technically called in the yard?—Simply a pension.

2011. Those are persons whom you do not represent?—I do not represent them at all. There are an inferior class of officers called leading men, who have a certain amount of responsibility, still paid on day-pay, who have a fixed amount of superannuation. Then a higher class of officers who receive salaries of from 100 *l.* to 150 *l.*; they are salaried officers, and are paid quarterly. Those officers are pensioned on a scale called the scale of fortieths. Then the superior class of officers who receive upwards of 200 *l.*, to any amount, are pensioned upon the scale of twelfths under the Superannuation Act.

2012. Will you state what is the hardship which the professional officers feel that they are subject to?—The professional officers feel that they suffer from certain regulations, and from the position in which they are placed in acquiring their profession; they have to serve an apprenticeship, which never expires until they are 21 years of age. They are workmen for three years, and by a minute of the Admiralty they must be still three years longer as leading men; in both cases paid by day-pay. Then the third step is the inferior officer. Under those three grades they are superannuated on the scale of fortieths. I have prepared a table of all the present officers in the Portsmouth dockyard, which shows that the average age of all those officers, when they commence on salary, is 39 years; they are willing to give it lower, say 35.

2013. Supposing the case of a boy who enters as an apprentice; during that

Mr. *J. Spence.*

8 April 1856.

apprenticeship, does his time in any way count for a retired allowance?—It does not in any case.

2014. That is, he is an apprentice seven years, and that time does not count in any case?—No.

2015. During the latter part of the time of his being an apprentice, is he capable of doing good work, or is he merely learning his trade?—We generally reckon that an intelligent youth is quite as serviceable to the Government as a man, the last two years, but especially the last year.

2016. Then he is obliged to be a workman three years, is he not?—Yes.

2017. During that time he is upon day-pay?—Yes; upon day-pay.

2018. Upon what scale is that counted?—Upon no scale at all, unless he should become an officer. Should he be fortunate enough to become a salaried officer, that time will count when his superannuation is made up on the scale of fortieths.

2019. For three years he is still on day-pay?—Yes.

2020. During that time he counts at the fortieths?—Yes.

2021. When he becomes a salaried officer, supposing under 200 *l.* a year, what scale is applied then?—Still the fortieths. Suppose I had been 15 years a workman, and 10 years a salaried officer under 200 *l.* a year, I look down the one column on the scale of fortieths, and find 15, and along the other column I find 10. My superannuation allowance then would be $\frac{10}{40}$ of my salary.

2022. If you become a salaried officer under 200 *l.* a year, you still count upon the scale of fortieths; is that so?—Decidedly.

2023. Supposing you rise to be an officer above 200 *l.* a year, then you come under the Acts?—Yes.

2024. In calculating the scale of twelfths for the retired allowance, what is the practice now of the Treasury; upon what length of service is the calculation made?—The calculation is made thus: the time is taken, so many years on day-pay; let that pay be any amount, whether as workman or leading man, it is still day-pay; that is put in the one column; then the number of years on salary under 200 *l.* is taken, and both are added, and the pension granted on that scale for the number of years. Then the number of years that an officer has enjoyed a salary of above 200 *l.* is taken, and the pension is summed up.

2025. Have you any tables which show the comparison of the retired allowance which a professional officer would receive, and the retired allowance which would be granted to a clerk under corresponding circumstances?—Some tables have been prepared.

2026. Have you the cases of Fullagar, Lee, Fincham, and Miller?—I have.

2027. Will you state the case of the servitude of Mr. Fullagar, who is a professional officer, and of Mr. Lee, who is a clerk; this is Woolwich Dockyard?—I have taken the case of Mr Fullagar, a timber inspector, late of Woolwich Dockyard. His salary, on retirement, was 400 *l.* Time on day-pay, eight years. Time on salary under 200 *l.*, 35 years. Those two periods are calculated on the scale of fortieths, which made a period of servitude of 43 years; he was only seven years with a salary of upwards of 200 *l.* a year; his total servitude was 50 years.

2028. What was his retired allowance?—Two hundred pounds.

2029. Now, take Mr. John Lee, a clerk; what was his salary for the last three years?—Mr. John Lee had no rate of pay per day; he was a clerk on salary for pension 42 years; average salary for the last three years, 315 *l.* as compared with Mr. Fullagar's 400 *l.*; pension, 275 *l.*

2030. In that case the pension granted was smaller, the salary upon which the officer was pensioned was less, and the length of service was much shorter, was not it?—Yes.

2031. When you speak of Mr. Fullagar's length of service, that is, I apprehend, entirely exclusive of his apprenticeship of seven years?—Yes, decidedly.

2032. Sir *S. Northcote.*] Was that gentleman pensioned upon the old scale, or the new scale?—The old scale.

2033. Sir *F. Baring.*] Now, take the case of Mr. Fincham?—He was the late master shipwright of Portsmouth Dockyard; salary, 650 *l.* Time on day-pay, eight years and six months; time on salary under 200 *l.*, five years and seven months; making a total of 14 years and one month; say 14 years. This period,

period, to the surprise of us all, was calculated on the scale of fortieths. Then his time on salary above 200 *l.*, 35 years 11 months; total years' service, exclusive of apprenticeship, 50 years.

2034. What was his retired allowance?—£. 527.

2035. Now take the case of Mr. Miller, who was the storekeeper at Chatham Dockyard?—Mr. Miller, of Chatham Dockyard, storekeeper; number of years on salary, 40; no apprenticeship; salary, 600 *l.*, as compared with 650 *l.*

2036. What was his retired allowance?—£. 563.

2037. And in that case again a clerical officer received a much higher retired allowance upon a less salary and a less service than a professional officer?—Decidedly.

2038. With regard to Mr. Fincham, was there anything that should make Mr. Fincham's allowance smaller than that which is usually given?—On the contrary, he enjoys a European reputation as a professional officer and naval architect, of which he may well be proud.

2039. Is not it well known that the Admiralty thought so highly of Mr. Fincham, that they recommended that he should retire on his full allowance?—I believe so.

2040. And notwithstanding that, by the regulations of the service, he received a less retired allowance than if he had been in a clerical department?—Yes. In reading the Act of Parliament there is a clause which clearly and distinctly states that an officer shall be retired upon the salary that he enjoys for three years previously, making no distinction between a clerical and a professional officer; and yet with regard to Mr. Fincham this scale of fortieths is introduced, and his superannuation is calculated partly (I can account for that upon no other principle) by the scale of fortieths.

2041. With regard to the deductions, the deductions are taken from the twelfths; is any deduction made for the retired allowances of officers under 200 *l.* a year in the dockyard?—None.

2042. With regard to officers upon day pay, I take for granted that there is no deduction made?—Not in the same ratio as is paid by the other officers.

2043. Is there any deduction made?—Yes.

2044. What deduction is made?—The proportion of wages.

2045. What do you mean by the proportion of wages?—The case should be stated thus: in the department to which I belong, those whom we call mechanics, who have served a regular apprenticeship, are paid at a higher rate of pay in all the steam factories, either at Woolwich, Portsmouth, or Devonport, than the artificers of the dockyards properly so called. The Committee see the distinction between the steam factories and the dockyards.

2046. In a steam factory there is no retired allowance?—No. The artificers are taken on and discharged just as the service may require; they are entered, but no promise is made of any retired allowance.

2047. It is carried on upon what is called the mercantile principle?—Yes.

2048. In the case of a dockyard, they have a retiring allowance, have not they?—Yes.

2049. In that case, the wages given in a steam factory are higher in proportion than those given in the common service of the yard?—Yes, they are.

2050. When you speak of deduction, you mean that the workmen in dockyard receive lower wages in consideration of their receiving a retired allowance gratuitously?—Yes.

2051. *Chairman.*] No stoppage is made from their wages?—No.

2052. Sir *F. Baring.*] What is the wish of the professional officers with regard to any new regulations which may be introduced respecting the retired allowances?—Decidedly this, that a scheme should be devised in any future Act of Parliament by which this should be remedied, so that their salaried time as officers should be at the end of their professional life equal to that of a clerical officer of the same rank and standing. We ask for nothing more than that.

2053. The time under 200 *l.* a year does not count now?—It counts for next to nothing.

2054. Are they aware that if the alteration which they wish takes place, they will have to pay the deduction as a clerical officer does?—Decidedly.

2055. Are they prepared to pay that deduction?—I am not representing the class of officers under 200 *l.* a year, but I know their feeling well, and am quite convinced

Mr. *J. Spence.*

8 April 1856.

convinced that they would feel it a boon to be treated as clerical officers are treated.

2056. Notwithstanding any deduction?—Notwithstanding any deduction.

2057. At present they receive a retired allowance without any deduction whatever?—Yes.

2058. But they would be very glad to be placed under the Superannuation Act?—Decidedly.

2059. You stated that there was a clause in the old Act, by which the Treasury had the power of making alterations and special scales; do the public servants feel it a hardship that those alterations can be made without their being well known?—Yes.

2060. In the amended Act of Parliament which has been referred to the Committee, do you expect that the 4th clause, with regard to professional persons, would apply to you?—Decidedly.

2061. Do you wish it to apply to you?—We do.

2062. Have you anything further to state to the Committee?—I have prepared a statement to lay before the Committee. I have taken the case of a foreman of shipwrights, who is well known in Portsmouth Dockyard, and who, in consequence of a very severe injury which he has received in the public service, is obliged to retire, and his case is now under consideration. I will state his servitude, to show what he will be fairly entitled to by the existing regulations under the Act of Parliament. His salary was 250 *l.* per annum; he had time on day-pay, 22 years and 10 months; time on salary under 200 *l.*, 11 years and three months, making a total, which will be calculated on the scale of fortieths, of 34 years one month. I have reckoned that this will give him 27 *l.* 10 *s.* It will be remembered that he has not received his pension yet, but I am calculating what he is fairly entitled to. Then he was 11 years above 200 *l.* a year, and this will give him 4-12ths of his salary at 250 *l.*, which will make the sum of 83 *l.* 6 *s.* 8 *d.* altogether, giving him 110 *l.* 16 *s.* 8 *d.* I have added here, that had Mr. Ash been a clerical officer, with 21 years and two months servitude (that is the time he was actually a salaried officer, when he enjoyed a salary, paid quarterly, to any amount, say 100 *l.* and upwards), and he received this salary 22 years, he would have received 125 *l.*; then his full time, including day-pay, would have given him 229 *l.* Then, if you will be kind enough to give us the 4th clause, he would receive 166 *l.* if you still keep the fortieths scale. I will put in this paper. [*The same was delivered in.*]

Vide Appendix.

2063. As I understand you, he will receive, according to the present regulation, 110 *l.* 16 *s.* 8 *d.*?—Yes.

2064. If during the time when he was a salaried officer he had been fortunate enough to have been a clerk instead of a professional officer, he would have had 125 *l.*?—Yes.

2065. If the day pay had been counted in under the scale of the Act, he would have received 229 *l.*?—Exactly.

2066. Besides that, he would have had whatever service was counted for his apprenticeship?—Decidedly; exclusive altogether of the seven years' apprenticeship, his pension would have been double had he been a clerk.

2067. With regard to retired allowances, I think the calculation was removed from the Admiralty to the Treasury in consequence of the recommendation of the Committee of 1828?—I believe it was.

2068. Does it give more satisfaction than it did when under the Admiralty?—I do not think it does.

2069. Sir *S. Northcote.*] With regard to those two cases of comparison between dockyard officers and clerical officers, your object is to show that the clerical officers receive a much larger amount of retiring allowance than the dockyard officers?—Yes.

2070. You are aware that those two clerical officers to whom you have referred retired upon the old scale of pensions?—Yes.

2071. And you are also aware that the pensions have been materially reduced under the new scale?—Yes.

2072. Do you know what the pension to which Mr. Miller would have been entitled under the old scale would have been?—What I wanted to make clear was that the comparisons will hold good, because Mr. Fincham and Mr. Miller were both retired upon the same scale.

2073. Do the officers who have entered the dockyards since 1834 retire upon a less

a less advantageous scale than they formerly did?—They retire on the same scale exactly as a clerical officer would do who has entered subsequently to 1829.

2074. Do you mean that if Mr. Fincham had entered subsequently to 1829 he would have retired upon a very much lower pension than he actually did retire upon?—Yes, decidedly.

2075. Can you state what that would have been?—No.

2076. It would have been in the same proportion lower?—Yes, in the sam proportion. Mr. Fincham's servitude on salary was 41 years six months, and that would have given him, by the new scale, 7-12ths of his salary, by the existing Act of Parliament, subsequently to 1829.

2077. Sir *F. Baring.*] Notwithstanding the alterations by the new Act, are the Committee to understand that an officer would still be glad to be placed under the deductions of the Act?—Decidedly. The professional officers have no desire to enter into the merits of the deductions. They will be equally glad to get quit of them with the other officers; but we have confined ourselves to this point alone, because we feel as a body that we now are only equal to half a clerk with respect to superannuation. The amount of salary and the deductions we have never entered into, it is simply the point of superannuation; and we feel that by the present regulations those officers require, even in the case of a mere youth entering the dockyard as a shipwright boy, a very fair education; and before he is selected to become a leading man he must have shown an aptitude for governing his fellow men. Then his pay is but very little, and unless he still maintains his character as a man and as a workman, and shows aptitude for the higher requirements, he will not rise; and he has to go on in the same stages for at least 15 years before he is placed on salary for superannuation; and then the period after that, which in a professional man's life does not amount to above 25 or 26 years, he comes under the Act; and all the documents show that he is only equal to about one-half a clerk.

2078. Viscount *Monck.*] The wish of the branch of the service on whose behalf you speak, is that as soon as they reach salaries contradistinguished from day-pay, they should be treated in every respect as other officers in the public service, taking all the disadvantages?—Yes; but that requires explanation. If you treat it as a question of time, no man at 35 years of age could ever get time equal to a man entering at 18 years of age.

2079. Mr. *Rich.*] The public servants in the dockyards, who now receive the scale of fortieths, and who have entered subsequently to 1829, would be glad to be placed under the Superannuation Act?—I have every reason to suppose that they would.

2080. At the same time those servants in the dockyards who receive salaries which do not amount to 200 *l.* a year, feel it a grievance that when they are raised to a salary above 200 *l.* a year, then the time for which their service on the higher class counts, commences only at the time when they receive the 200 *l.* a year?—Yes, that is the point.

2081. Does it ever occur that an artificer of this kind, who is raised to a salary of 200 *l.* a year, may have paid his superannuation deductions for eight or nine years; that at the end of that time he becomes worn out and is forced to retire, and then derives no benefit whatever from the deductions that he has paid, not having served 10 years, and therefore still being under the scale of fortieths?—The case which I have here of Mr. Fullagar, will just prove a case in point, to show that an Act of Parliament cannot be rigidly read, because in the case of Mr. Fullagar, who was 43 years in the service, 35 as an officer and eight on day pay, he was only seven years on the scale which entitled him to come under the Act of Parliament; and in my notion of reading that Act, had that Act been rigidly read, he was not entitled to a farthing.

2082. If I understand you rightly, the artificers would desire, in the first place, that consideration should be had to their previous service before they arrive at 200 *l.* a year, when they retire upon salaries above 200 *l.* a year?—Decidedly.

2083. And beyond that, they would be glad if the whole body was put upon a uniform rate of remuneration similar to the rest of the public service?—Yes; the 12th clause of the present Act is, "Provided always, and be it further enacted, that the superannuation allowance to be granted to any officer or person after the passing of this Act, shall not be computed upon the amount

Mr. *J. Spence.*

8 April 1856.

of the salary enjoyed by him at the time of his retirement, unless he shall have been in the receipt of the same, or in the class from which he retires, for a period of at least three years immediately before the granting of such superannuation allowance, and in case he shall not have enjoyed his then existing salary, or have been in such class for that period, such superannuation allowance shall be calculated upon the average amount of salary received by such person for three years next preceding the commencement of such allowance." It was distinctly understood, and it was very much to the surprise of those officers when it first dawned upon them, that this clause was not read thus: Mr. Fullagar had enjoyed for seven years a salary of 400 *l.*, and he understood by this clause, that upon that salary he would have been retired.

2084. *Chairman.*] So he would if he had served long enough to entitle him to the superannuation pension under the Act?—He had served seven years on 400*l.* a year, and by this Act of Parliament he was entitled to be superannuated because he had been upon that salary more than three years. That is the way in which the officers read that clause; instead of that, the scale of fortieths was introduced.

2085. You would propose that as soon as a person is put upon salary he should come under the provisions of the Superannuation Act, no matter what the amount may be?—Decidedly; no matter what the amount may be.

2086. How would you deal with the case of weekly wages; supposing, for instance, a person serves for 15 years at weekly wages, and is then put upon salary, and after serving 20 or more years is superannuated, how would you calculate his superannuation pension?—The Committee see that what we want is this: in consideration of the life of a professional officer being generally shorter than that of a clerical officer, we wish to devise a scheme to give us an equal amount of superannuation; and that can be done thus: either by the introduction of the fourth clause, which fairly meets it, or if you do not do that, you may give us the advantage of the whole time after the expiration of the apprenticeship. That has not been asked for in any case by any officer.

2087. Would you reckon, as a part of the period which is to count in calculating the superannuation pension, the period during which the person was in receipt of weekly wages without paying any deduction?—Decidedly.

2088. Then, according to your plan, the deductions would only be paid while the person was in the receipt of an annual salary; he would pay no deductions while in the receipt of weekly wages, but nevertheless that period would count in calculating his superannuation pension?—It would not do it apparently, but in reality it does do so. I mentioned, in answer to a question of Sir Francis Baring's, whether he does suffer any deductions, that he does not apparently, but in reality he does so.

2089. That is because he is entitled to a pension of 20*l.* a year?—£.23 a year as an ordinary workman; as a shipwright he is entitled to 24*l.* a year.

2090. Mr. *Roebuck.*] Would not the condition of the artificer in that case be really better than that of the clerk?—No.

2091. Because in the years preceding his receiving a salary there would be no deduction from his wages?—Allow me to repeat the same answer; he suffers a very severe deduction; if he is employed in the Government service, he will receive, say, 4*s.* a day; if he enters a private establishment on the River Thames, he will get 2*s.* a day more.

2092. That is to say, the Government pays less than private merchants?—Yes.

2093. That may be the case with the clerks also; the clerks in the service of the Government may be paid less than they would receive from merchants; but I wish to know if the artificer does pay anything when he receives weekly wages?—Not to any superannuation fund.

2094. But you would have those years in which he receives weekly wages count in his superannuation?—If you ask me which is the best way to do it, which will most benefit the class whom I represent, I should say it should be done by the fourth clause of the proposed Act.

2095. Supposing the fourth clause not to apply, you would still desire the artisan to have his years of servitude count in the superannuation, though during those years in which he receives weekly wages and not salary he pays no deduction?—If you cannot do it in any other way.

2096. That is what you desire?—My wish (and I express the wish of the class)

class) is simply to receive a superannuation at the close of our professional life, equal to the same class of clerical officers.

2097. But then the clerical officer pays the deductions from the moment that he receives his salary?—Again I repeat that the officer, if he has been on day-pay, has suffered a deduction.

2098. *Chairman.*] Is your meaning this, that his wages are lower than the market rate, in consequence of his being entitled to a pension; and that although nothing is stopped from his wages, yet a less amount is paid to him in wages in consideration of his prospect of having a pension?—Yes.

2099. Mr. *Roebuck.*] It is the case, is it, that persons in the dockyard are paid less wages because they are promised pensions?—Yes.

2100. Sir *F. Baring.*] Have you ever been on one of the deputations to a First Lord of the Admiralty, and do not you know that the answer which is given is, "It is quite true that the wages in the labour market are higher than what we pay, but you have advantages, and among those is the retired allowance"?—I have never been one of a deputation.

2101. Mr. *Rich.*] You stated that there are men employed in the steam factory who are treated in the same way as they are treated in the mercantile service, and who do receive a higher salary, they being liable to be dismissed without any chance of superannuation?—Yes, as the service may require, and no promise is made of superannuation. In the Government's own employment there are two classes of men. The parallel cases are as plain as possible; the one class is paid 6 *s.* a day, and the other is paid 4 *s.* a day.

2102. And those two classes are of equal value to the service?—They are.

2103. Mr. *Fitzgerald.*] Did you hear the examination of Mr. Hamel this morning?—I did.

2104. Being well acquainted with the feelings of the servants of the Government in the dockyards, do you coincide with the opinion expressed by him, that they would prefer a system by which they would be entitled to a retiring pension without paying the deduction now payable, even though that arrangement might lead to a revision of their salaries with a view to a reduction, to the plan of continuing the present system of deductions?—I have so concentrated my energies upon one point, that I would rather not answer that question.

2105. Are you not sufficiently acquainted with the feelings of the public servants in the dockyards to be able to state that?—Speaking personally, I would say that I coincide with Mr. Hamel; that is my own private opinion.

2106. *Chairman.*] You would rather have the salary reduced to the extent of the deduction, than receive a nominal salary subject to a deduction?—I would.

2107. Mr. *Rich.*] You have stated that men are willing to take a lower rate of pay, because they look forward to retirement; does not the consideration that the employment under the Government is, generally speaking, of a more permanent nature than that in private yards, also induce them to take a lower rate of pay?—I have no doubt that that operates largely upon many minds.

2108. Sir *S. Northcote*] What is the usual time that a man serves on day-pay before he becomes a salaried officer?—I have prepared a Table of the officers now in Her Majesty's Dockyard at Portsmouth. It will be found by that Table that the average age of that number of officers is 35 years. Some of them are now under 200 *l.* a year, so that if you apply this scale to them, it will alter the average; but I think I may fairly state that they are 35 years of age.

2109. How long have they probably been in the service?—From boys; 14 years of age.

2110. Mr. *Roebuck.*] From the end of their apprenticeship?—The difference between 21 and 35.

2111. Sir *S. Northcote.*] Then you calculate, in point of fact, that they would come in at the end, on an average, of about 14 or 15 years?—Yes. These officers feel it to be a great grievance that during those years when the Government have laid down certain regulations, that they shall be three years as workmen, three years as leading men, and three years as inspectors or subordinate officers, making nine years, their servitude is not taken into consideration for superannuation; and the Committee are aware, from the practice of the public service, that he must be a very fortunate man indeed who takes

Mr. *J. Spence.*

8 April 1856.

his promotion just as he would walk up a flight of stairs. It must be nine years after the age of 21 before he comes on the scale by which he is entitled to a retiring allowance under the Act.

2112. Mr. *Roebuck.*] Has he no title to a retirement unless he has been nine years in the service?—None at all.

2113. During those first years is any deduction made from his salary?—Not as a workman, unless in the way I have already stated.

2114. No deduction is made?—No.

2115. So that a man who comes first into the dockyard after he has been an apprentice, gets as much as he would do in a private dockyard?—No, decidedly not.

2116. According to your own showing, he has no right to a superannuation?—I should be very glad if he were, but such is not the fact.

2117. Sir *S. Northcote.*] In those comparisons which you made between the clerical officer and a dockyard officer, did you take into consideration whether they gave security on entering the service; did Mr. Miller give security, for instance?—I am not aware of the practice of the service in that respect.

2118. You have given a comparison between the retiring allowance of a clerical officer on the scale of 1822, and the retiring allowance of a dockyard officer, showing that in the one case a clerical officer retired at a pension of 560 *l.*, whereas that officer would now only have received 350 *l.* for the same length of service. Have you compared the pension upon which a clerical officer would now retire according to the new scale, with the pension upon which a dockyard officer would retire on the existing scale of fortieths?—Yes; I have stated it here to be 5-12ths; that, taking both officers, that is, a clerical officer at 250 *l.* a year, he never can get a retirement of more than 8-12ths, and a professional officer never can realise more than 5-12ths; I take the average. But let me remark this one thing, that the fact is, that in consequence of this scale of fortieths, and the requirements of the professional officers, but very few of them indeed now enjoy the privileges of those who entered before 1829, because they are generally at an age when they do not realise the advantages which the clerks have done.

2119. Mr. *Roebuck.*] I understand by these regulations that no abatements are made from the salaries of the workmen on account of superannuation; but I see also that 20 *l.* per annum is given to the set of persons whose names are mentioned here; if the parties merit particular indulgence, 24 *l.* per annum is given, at the discretion of the Board of Admiralty. Now, suppose that a man has served eight years and then retires from an accident occurring to him, would he be entitled to that 20 *l.* per annum?—Decidedly; yet it is only after 20 years' servitude that he would get a gratuity; such is the practice, I believe.

2120. Mr. *Fitzgerald.*] Do not the workmen get an annuity if they retire from incapacity in consequence of receiving any injury?—Yes.

2121. But not if they retire from ill-health?—No.

2122. If it is from any incapacity owing to any wound received in the service, they do get an annuity?—They do; there are no regulations, that I know of; but they do receive a pension.

2123. Under the scale of fortieths?—No.

2124. Mr. *Macartney.*] It is a scale at the pleasure of the higher authorities?—Yes.

2125 It is regulated according to the injury done to the man, probably?—Yes; the scale of fortieths is only applied when a man has become an inferior or salaried officer.

2126. *Chairman.*] Have you anything further to state to the Committee?—I have just to state, if I may be allowed to press this subject, that we only ask to be placed, at the close of our professional life, on an equality with the clerical officers; but we at the same time state, without the slightest reservation, that our qualifications are of a peculiar nature, and of a higher grade than the average class of officers, and that we are employed a greater number of hours. I will take my own case: since the winter of 1854, I have been, on an average, 15 hours a day in the dockyard; some weeks I have been for three nights, and only slept on two chairs, to be called up at any time; yesterday morning I was up at half-past three o'clock. I merely state these things in order to show that the exertions and the energies that are required are of a peculiar nature, and we ask the Committee to think of us; I am not alone in this

Mr. *J. Spence.*

8 April 1856.

this respect. With regard to other officers in the dockyard, large exertions have been common with them all. I may state that the number of workmen in the Portsmouth dockyard this year is 3,448; that the wages, in public monies, expended, for which we have to find the energy and talent, amount to 270,000*l.* annually, and there are only 17 officers in the Portsmouth dockyard who receive the advantages of the Superannuation Act. I might also state that we are liable to accidents; since 1840 there have been three cases of officers who have been killed in the execution of their duty; and we hope that these things will have their weight in the framing of the new Act, so that we may receive advantages equal to those received by a clerk.

2127. Sir *F. Baring.*] The names of Mr. Fullagar and Mr. Lee have been mentioned, merely for the purpose of comparison, and there was no intention upon the part of the other officers of finding fault with the amount of the retired allowance granted in their cases?—Not at all. I hope it will not be thought that we have any desire to make invidious comparisons. These comparisons are questions of fact, that have been brought forward just as illustrations. I may also state that we have felt that if you can infuse into the Act of Parliament as much certainty as possible, it will also be a great boon; for you will perceive, that although by the clause of the present Act, which I have read, it is clear and distinct that an officer shall receive his superannuation, calculated upon the three years that he has enjoyed a given salary, yet, in spite of that Act of Parliament, I produce three or four cases in which officers have not received the advantages of it. By certain regulations, or Orders in Council, this scale of fortieths has been introduced, and they have suffered in consequence.

William Farr, Esq., M. D., F.R.S., called in; and further Examined.

W. Farr, Esq., M. D., F. R. S.

2128. *Chairman.*] THERE are some numerical statements which you wish to make with reference to your former evidence?—Yes; I have several statements which I wish to submit to the Committee. I was interrupted in reading a Table which I found was incorrect. It had been placed in my hands before being finally revised or checked by me, under circumstances which I will very briefly state. In giving my evidence on Tuesday, at Questions 1575, 1576, and 1577, I was asked if I could give a positive opinion whether the Government lost or gained on the whole by the superannuation scheme as it at present exists. In answer to Question 1575, I stated, "My general impression is, that if the fund was strictly administered, as it would be by an office granting deferred annuities, the Government would gain, taking into account the contributions of all persons entering the service." Then, at Question 1576, I was asked, "You have no figures to prove your impression?" To which I replied, "None which I should think myself justified in submitting to the Committee;" and at 1577, I was asked, "Do you think that there are figures which the Committee could get which would enable them to ascertain that fact?" My answer was, "I think not. I have suggested some forms of return, but they will only refer to the scale which was in operation before 1829." Finding that the Committee attached considerable importance to my answers to those questions, and particularly to that question which was pressed on my attention, whether the clerks who were paid on the ascending scales paid adequate sums to provide the pensions or not, in the course of Wednesday and Wednesday night I examined the books which I had at hand, and I found in McCulloch's "Statistics of the British Empire," a Table derived from actual observation of the operation of a pension fund. It is a Table, therefore, of a different character from that which the friendly societies furnish. Those Tables are based merely upon actual sickness, generally from acute disease. This was a Table derived from observations during 10 years on a considerable number of labourers, more than 2,000—in London.

2129. What class of pensioners are they?—Out-door workpeople in the employ of the East India Company in London; some of them were alongshore men: many of them were required to perform hard work, and therefore if they became infirm, and were thus incapacitated to perform their work, they, under an arrangement with the East India Company, were entitled to pensions. I devised, in the course of Wednesday, the plan of the Tables which I now give in. The one Table will enable any actuary to calculate the value of the contribution; the other will enable him to compute the value of the pension; these Tables

W. Farr, Esq., M. D., F. R. S.

8 April 1856.

were computed on Thursday at the General Register Office, and I requested the gentlemen to take them home with a view to complete them. They were not, however, completed when I came to the Committee, nor were they finally revised or checked until this morning. I now have the results in a complete form, and am able to state my opinion distinctly on the great question, Is the deduction more or less than is sufficient to provide the pensions which are promised by the Act to persons actually unable to discharge their duties either from old age or disease? I will take up the question at the point where it was left in my former answer, and at the same time I will correct the figures. I take the first case, representing the clerks on rapidly ascending scales of salary in the higher offices. That is represented by the scale of the Audit Office, which commences at 90*l.* and ascends to 650*l.* The graduation of that scale I took from a printed book, of which there are copies at the Treasury, as I felt that one might be disposed to graduate it favourably to the view which the civil servants take of their case; I have therefore taken it from a printed book. The age of entry is 20 years, and I find by means of computations derived from those tables, which I consider perfectly applicable to the case, that the present value of the future contributions of those clerks is 221 *l.* The present value of the future pensions is 210*l.* The two values are as 22 to 21; 11 *l.* in excess therefore on the side of the contribution. Then I should further have to add to the value of those contributions the deductions from the clerks who leave the Audit Office, and never derive any benefit from the superannuation fund; that would increase my assets on the side of the contributions.

2130. Why do you add the clerks who leave the office?—If it was done as a matter of business by the Government with a view to profit, they would have the deductions of those men, and yet the men would have no claim whatever on the fund.

2131. No doubt the clerks leaving the service without receiving a superannuation pension affect the receipts of the Government, but do they in any way affect the question of the comparison between the profit which the clerk derives under the present system and the profit which he would derive under a system of insurance?—An insurance office would of course have those deductions as a source of profit; but the Government does not want to make any profit out of the transactions with its servants.

2132. If an insurance office received certain annual deductions from the persons' salaries, would they not calculate the value of those deductions according to their tables?—Insurance offices invariably take the premiums. If a person does not continue to hold his policy, and gives them the policy, they return him a portion of the value of the policy. The Government never does that.

2133. In order to form a comparison between the value of the superannuation pension and the benefit of insurance, is it not necessary to look at a single case, without taking into account the clerks who leave the service without attaining pensions?—In the simple calculation which I have submitted, I have not taken them into account; but it is a most legitimate source of profit I say to an insurance office, and the Government would appropriate it undoubtedly if it established a separate fund.

2134. Mr. *Roebuck.*] Supposing an insurance office wanted to farm this whole proceeding of the Government, they would first take the individual case which you have put, and then would not other elements enter into their calculation, namely, that of certain men who would contribute to the fund and receive no benefit from it, because before they could receive the benefit they would have retired from the service?—Undoubtedly.

2135. Would those two elements therefore enter into the calculation of the profit which they derive from the transaction, and the rate at which they could afford superannuation?—Undoubtedly. A large source of profit to insurance offices is of this character; it is derived from lapsed policies.

2136. *Chairman.*] Could an insurance company make any profit out of a system such as that which is adopted by the Government, who receive about 100,000 *l.* and pay about 200,000 *l.*?—Yes; the interest of accumulated capital would amount to more than 100,000 *l.*

2137. If the annual payments were double the annual receipts, how could there be any accumulation?—You carry on your business for many years without paying anything at all to the contributors. For the first 10 years you refuse to grant a single pension.

2138. If

2138. If the Government had funded the original deductions they might by this time have have made a profit, if they had been an insurance office; but did not you state the other day that the Government can make no profit by investment in the funds, inasmuch as the receipt and the dividends is to the Government a mere question of account?—The Government of the day thought it more advantageous to them, and I suppose to the country, to expend those deductions as part of the revenue rather than to tax the country.

2139. Is it not clear to you that the Government can make no profit by investment in the public funds. Do you not see that to a Government an investment in the public funds is a mere question of account. The Government is debtor and creditor. They pay themselves the dividends. In what way is it conceivable that the Government should derive any profit from an investment in the public funds. Can you explain to the Committee in what way they could derive any benefit from that system which you say would be very beneficial?—I submitted my views to the Committee upon that subject upon my first day's examination, and I can add nothing to what I then said.

2140. Did you succeed then in showing that the Government could derive any benefit from acting like an insurance company, and investing the annual deductions from the salaries in the funds?—I am now discussing the question as a question of profit or loss to the Government if the whole transaction were conducted on business principles; I am obliged therefore to assume that the Government in administering this fund should conduct it upon business principles, and the only possible way of doing that is to deal with it as an insurance office would do, that is, by investing the deductions.

2141. If the Government is to conduct the operation upon business principles, is it not to consider whether the principles which it follows are those which give a profit or not; and is it not evident to you that if the Government were to invest the annual deductions in the public funds, unlike an insurance company or a private individual, they would necessarily derive no profit whatever?—If the fund were constituted, as it appeared to have been constituted under the Act of 1821, the Government would deal with the funds as the National Debt Office did.

2142. Though the fund was for the benefit of the persons who were to receive the superannuation pensions, and not for the benefit of the Government?—It was for the benefit of the public servants.

2143. If the fund was invested for their benefit, and if the Government paid the dividends upon that fund, it is clear that the public servants would receive those dividends, and gain a profit; but if that fund belonged to the Government, the Government would merely be paying dividends to itself?—As I stated before, I am of opinion that no deduction should be made, and that the deductions should not be invested; but when I am asked these distinct questions, Would the Government gain or lose? Is the deduction too much or too little? I am obliged to consider it in this light, and to regard the contributions as a set-off against the pensions.

2144. Are you not assuming that the Government is in the position of an insurance office, and is it not really in a position which is totally different?—No, that leaves the argument entirely as it was. Whether the Government invests the money or expends the money, the argument remains precisely the same. All that I am endeavouring to show the Committee is, that the value of the contributions is greater than the value of the pensions to all the faithful, well-deserving servants of the Government.

2145. Viscount *Monck*.] What do you mean by the present value of the pension?—Supposing you had an estate returning 1,000 *l*. a year, you ask what is its present value. If it is 30 years' purchase then it is worth 30,000 *l*. That is its present value. In the same way, the present value of the next seven, can be compared with the value of the next 70 rents.

2146. How do you apply that to a future pension?—I have a pension of which I know the amount from the salary.

2147. At what period of age do you take that amount?—I commence at the age of 20. I know the number of pensioners I shall have to pay at each age from a series of observations, and I know the number of contributors. I was further going to submit to the Committee that the present value of the pensions at the Audit Office may be reduced by even so much as a fifth under the Treasury Minute, and that would reduce the present value of the pension to 168*l*.

W. Farr, Esq., M. D., F. R. S.

8 April 1856.

2148. Sir *F. Baring.*] You stated what the value was without reference to those who die and do not get superannuation. Then you were going on to state the case of those who got no superannuation. How would that affect your calculation?—The present value of the future pensions would not be affected at all by that. The present value at the maximum rate is 210 *l.*, and I say that under the Treasury Minute there would be the power of reducing that by one-tenth, or a fifth even, and in that case it is evident that the value of the contributions would be much greater than the value of the pensions.

2149. Have you the value of the pension deducted by a tenth?—It is net 210 *l.*; that is at the maximum rate of pension.

2150. Have you got the value, deducting a tenth?—It would be 21 *l.* from that, or 189 *l.* I now take a second case, about which I have had considerable difficulties. The object of the case is to enable the Committee to form some estimate of the operation of the whole fund. In the returns presented to Parliament we find that all the public servants who leave under the Act, go out at salaries on the average of about 153*l.* or 156*l.* And Mr. Willis has found, from an extensive series of inquiries, that the salary upon entry is about 70 *l.* The average salary, therefore, ranges from 70 *l.* to 153 *l.* or 156 *l.* It was 153 *l.* during the first five years after the Act of 1834 to 1839; it was 156 *l.* during the last five years ending in 1855. We might have therefore graduated a salary ranging from 70*l.* to 153 *l.* But that was not satisfactory. I found it necessary to endeavour to get the average rate of salary in each year of service, what it would be after 10, 20, or 30 years of service, and so on; and in that way I got the average salary of each year's service. Knowing the rate of average salary, I could get the average pension granted which is rated on the salary. The result of all those computations I shall beg the permission of the Committee to give in with the data on which they are based.

2151. Mr. *Rich.*] Do those average salaries include the salaries of the Commissioners of Customs and Excise?—Yes; the whole of those which are contained in the return that is presented to Parliament. The facts are here, and they have been compiled carefully by Mr. Wyatt, who has signed the paper. The general result is that the present value of the contributions at the age of 20, at the time of entering the service, is 109 *l.* The present value of the pension is 81 *l.* Thus there is an excess in the value of the contributions equivalent to 28 *l.*

2152. *Chairman.*] Does that show the comparison between the pension which a person may be expected to obtain on his retirement from the service and the deferred annuity which would be purchased by the deductions which he would have paid at that time?—In the calculations which I gave in on the first day I endeavoured to make an estimate of the value of the deferred annuity, on the assumption that the servants would go out after different years of service. It was found that they left actually, under the old scale, at the age of 58, and we assumed that under the new scale they would leave at an advanced age, at the age, say, of 65. But the present calculation is quite independent of any assumption as to the probable average age of their leaving. It is based on the experience of a pension fund.

2153. Is not the material thing for the Committee to know, not a hypothetical calculation of that sort, as to future prospects, but as to the past. Take an actual case of what a person attains under the present system, and compare that with what he would have obtained from an insurance office; cannot you explain that?—Mr. Rich has placed in my hands a series of questions of that character which will bring the result out.

2154. Supposing the figures to be, as you state, what do they prove?—They prove this, that if instead of the Government doing this business themselves a company undertook to do it on, say, 1,000 admissions into the service, they would get a very large sum. The value of the contributions of the civil servants, if handed over to that company, would be 109,000 *l.* The value of the pensions which the company would have to grant those servants would be only 81,000 *l.*, leaving a profit of 28,000 *l.* on every 1,000 servants.

2155. That calculation assumes the system to have reached its maturity, does not it?—No.

2156. What does it assume?—If the Chancellor of the Exchequer was open to receive a tender from a company, they would endeavour to make some such computation

computation as this; and I think they would be justified in assuming that they would have a large profit.

2157. At some time or other the system would arrive at maturity?—Yes.

2158. When it had arrived at maturity the company would be receiving, according to your calculation, 100,000 *l.* and paying 200,000 *l.*?—Some such sums.

2159. And yet you think there would be a profit?—A great profit.

2160. Sir *S. Northcote.*] You do not mean to say that the company would only be receiving 100,000 *l.*?—From premiums.

2161. You mean from accumulated interest, and the assumption that you make is, that the money which the company receives will be kept for the purpose of paying the pension, and will not be applied to any other purpose?—Certainly.

2162. *Chairman.*] Your assumption is, that the company would accumulate a fund during the time when the system was growing to maturity?—Yes.

2163. That is to say, at present the difference between the 60,000 *l.* a year which is received, and the sum which is paid to the class of persons subject to the deductions, would enable the company, by accumulation, to form a fund out of which all those profits would accrue?—They would do that, conducting it as a mere matter of business.

2164. That calculation does not apply in any way to the Government, does it?—It is the only possible way of enabling any actuary to say whether the Government charges too much or too little for the pensions which it chooses to grant.

2165. In order to make the comparison fair, is it not necessary to suppose that the Government could put itself in the position of an insurance office?—Certainly not.

2166. Sir *S. Northcote.*] Do not you think that if the Government did not choose to encumber itself with the necessity of paying the pensions of those who do not contribute, it might very easily put itself in the position of an insurance company?—Yes.

2167. But the difficulty arises from the system which the Government adopts of applying the deductions from Peter to pay the pension to Paul, who is not subject to the deductions?—Undoubtedly.

2168. Sir *F. Baring.*] Your impression is that if a public servant were allowed to make his bargain with an insurance company, he would be able to get a much higher retired allowance for his deductions than that which is given by the Government?—An insurance office could engage to grant him the same pension that the Government does now for the deductions at a profit.

2169. At a large profit?—I see a large margin, according to the calculations.

2170. Probably they would be able to grant him a larger retired allowance, but in that case they would derive no profit?—Yes.

2171. Does the public servant pay more to the Government than he would be called upon to pay for the same advantages from an insurance company?—I think that the faithful public servant who remains at his post, undoubtedly pays more than the value of his pension by his deductions, but those who remain a short time, or go out in a state of perfect health, make an excellent bargain. They derive a large profit from the Government; an insurance office of course would not allow them to do that.

2172. Viscount *Monck.*] Who are the men who are allowed to go out in perfect health?—A considerable number who are now on the superannuation list and the compensation list must be in good health.

2173. A very large number?—A large number. I gave an estimate of the number in my former evidence.

2174. Sir *F. Baring.*] Do you make that statement from your own knowledge, or from a calculation?—From calculation and from observation.

2175. Viscount *Monck.*] Are you aware of the conditions imposed upon every man who seeks superannuation?—Yes, I am. It must not be supposed, merely because a man is 60 years of age, that he is utterly unable to work. One hundred and sixteen members of this House were 60 years of age and upwards, and 59 were 65 years of age and upwards, when the census was taken. I am bound to add in considering this case, that there would be an addition to the present value

W. Farr, Esq., M. D., F. R. S.

8 April 1856.

of the contributions from the payments of officers leaving the service; I will not state how much, but a considerable sum. Then there would be a deduction from the present value of pensions, as under the Treasury Minute a deduction is invariably made from the pension. If a fifth was deducted, that would reduce the value of the pension to 65 *l.*

2176. Mr. *Rich.*] You stated that the premiums would ultimately amount to 100,000 *l.* and the charge to about 200,000 *l.*?—I have not stated that, but it is so stated; it can be argued on, but that would not be the exact sum.

2177. We will take it in round numbers?—Yes.

2178. In equally round numbers, will you state when those two maximums would be reached?—If the funds started from a given date, the maximum charge would be reached in about 70 years.

2179. At what time would the charges and the premiums be equal to one another?—In the case put, you would have say 5,000,000 *l.* invested, and the interest of that at 3 ½ per cent. would make, of course, a larger sum than 150,000 *l.*, while the premiums would be only 100,000 *l.*

2180. In 1829 the premiums started at nil, and the charge was nil; if the one terminates at 200,000 *l.* and the other at 100,000 *l*, at what period would the two be equal?—At the end of 70 years the charge on the fund would be equal to the premiums, plus the interest on the accumulated capital.

2181. The premiums in the early period would be much larger than the charge?—Yes.

2182. When would the charge overtake the premiums?—The charge would overtake the premiums, of course, in less than 70 years; it would require the interest of the accumulated capital to make it equal.

2183. How soon would the charge overtake the premiums?—I cannot say without making a rough calculation; I could do so on an assumption; I know the ultimate state of a deferred annuity fund readily enough from this table. The pensioners beginning to fall in at the end of a long period, say 40 years, would come on rapidly, and in the course of perhaps 20 or 30 years more, the charge would amount to its maximum.

2184. You think before half the term?—I state that merely as an illustration.

2185. Sir *F. Baring.*] Your calculations when they are given in will contain all the ingredients?—Yes, every step can be traced by an actuary. My third case is that which is now re-calculated on a basis entirely different from that which was adopted in the evidence which I gave on the first day. This is not treating it as a deferred annuity, but as an allowance during infirmity either from disease or age; it is a case representing persons in the civil service on fixed salaries or approximating to salaries gradually ascending. I here give the pensions during every stage of infirmity, either by disease or old age, and I show that a premium of 2 ½ per cent. on the salary would pay a pension equivalent to the present maximum of two-thirds. If I therefore am asked whether five per cent. is too much, of course I must answer that question most positively and unhesitatingly, and say that if the fund is strictly administered, five per cent. is too much. Even in this case before me, 2 ½ per cent. would be more than sufficient to provide a pension equal to two-thirds of the salary. This table which I hold in my hand illustrates the progress of the fund as a case of a deferred annuity; there are a few persons coming on from infirmity in 1870; they were persons entering at 25; I have taken them as coming on at 65; they go on rapidly increasing and attain their maximum number in 1903.

2186. Mr. *Rich.*] You state your accumulation now at about 800,000 *l.*?—Yes, without interest; it is more than 1,000,000 *l.* with the interest; that calculation has been made by Mr. Willis, and I have the greatest confidence in it.

2187. Supposing the one overtakes the other within the next five or six years, there would be very small additions; then from the excess of deductions over the charge, the only addition would be the interest of this 1,000,000 *l.* which you state?—I am not prepared to say that I can state positively what the progress of the fund would be year by year; this is a case calculated on the assumption that it might be treated as a deferred annuity.

2188. I would rather refer to this instead of a deferred annuity, as it is more simple; you are assuming that in the year 1860 the charge and the deductions would be about equal?—In 30 years after the bulk of the charge commenced it would attain its maximum.

2189. It began in 1829?—I assume that the main portion of the charge would only commence between the years 1865 and 1870; at present there is scarcely any charge upon the fund; you only pay 8,000*l.* or 10,000*l.* to the men who have contributed.

2190. The charge and the deduction began in the year 1829?—Yes.

2191. You say, commencing in the year 1829, the charge and the deductions will have arrived at their maximum at the end of 70 years?—Yes.

2192. The term of official life being in round numbers 65 years, I cannot understand how the charge should not have arrived at its maximum at the expiration of 70 years from its first imposition?—Take the year 1830; we are now at the end of 1855; that is 25 years; you have received contributions amounting now without interest to 800,000*l.*, and you are only paying 8,000*l.* or 10,000*l.* a year to the contributors; so that the charge at present is inconsiderable. Then I go on to the year 1865, and I find that the charge on this assumption would not be considerable; but at 1870, that is at the end of 40 years from 1830, adding 40 years to the 1830, you arrive at 1870; then you will begin to have a great number of pensions coming rapidly in, and at 30 years from that date your charge will amount to its maximum.

2193. It will require more than 40 years for the charge to overtake the deduction?—The charge will overtake the deduction, but it will not overtake the deduction plus the interest.

2194. Viscount *Monck*.] You stated just now, that you considered that a deduction of 2½ per cent. would be quite sufficient to pay a pension equal to two-thirds of the salary?—On all the fixed salaries.

2195. Do you mean to say that a payment of 25*l.* a year for 45 years would entitle a man to 667*l.* a year at the end of that 45 years; would any insurance company make that bargain?—Yes; it would entitle him to 667*l.* a year at any date from the commencement of the premium, if he was really infirm, labouring under any disease, or if he was infirm from age, if the test of infirmity was such as was applied in the case of these labourers in the service of the East India Company, when every labourer had to be examined by a medical man, who pronounced the labourer, by a certificate, to be unable to work.

2196. Your statement is, that an insurance office would make that bargain with me if mine were an insurable life?—They would have to consider it as a branch of business which would require particular arrangements to see that you were really unable to work; then it would be a good and useful branch of business.

2197. For a payment of 25*l.* a year they will insure me an annuity of 667*l.*?—They could do it if they would consent to do it without any profit, and I always assume that the Government does not want to make any profit from these deductions.

2198. Mr. *Fitzgerald*.] Is there any office at the present time which makes such an arrangement as you speak of?—I do not know.

2199. Mr. *Roebuck*.] You do not know of any office that does not want to make a profit, do you?—No.

2200. Viscount *Monck*.] If 2½ per cent. is sufficient to provide the annuity, of course 3 per cent. would leave a profit?—Yes.

2201. Therefore three per cent. on a man's income will entitle him to two-thirds of 100*l.*?—Yes, in the case of all the officers who are paid by fixed salaries; but it is in the case of the sliding scale in which the Government would gain the least, and in several of the cases there would be a loss absolutely, particularly if the men managed to leave the service in good health.

2202. Sir *F. Baring*.] Is there any office, whether making a profit or not, which gives allowances of this nature for illness?—I am not aware that any office does it; I have seen prospectuses of companies which have offered to grant pensions during infirmity; of course, a great number of offices grant deferred annuities; I say that the charge arising from that source ought to be slight if the Government took measures to ascertain that the men were really infirm who were superannuated under the age of 65.

2203. I want to test your figures by the actual mercantile working of some company or other; can you show me that anybody has gone upon your calculations and made any money by it?—I shall be happy to submit these calculations to actuaries; and if the Chancellor of the Exchequer were open to tenders of that sort I think he would receive one.

W. Farr, Esq., M. D., F. R. S.

8 April 1856.

2204. *Chairman.*] You think that the Government might find persons who would contract to pay the superannuation pensions upon the present scale, if they were entitled to the present deductions?—I think so.

2205. Mr. *Fitzgerald.*] Upon what tables do you found that statement?—I shall have the table printed, and it will be open to the inspection of the Committee.

2206. Are these tables compiled from personal observation?—They are calculated by gentlemen in the office who have signed them. I am responsible for the formulas which will be printed. The facts were observed, and they are the result of experience in a fund for workmen under the East India Company in London, and the data are published in M'Culloch's Statistics of the British Empire.

2207. It is solely from calculations founded upon the result of that fund which you refer to of the East India Company?—Yes, showing the proportions of the pensioners at each age.

2208. Did not you say that there were about 2,000 pensions?—No; I said that there were more than 2,000 men receiving salaries.

2209. Do you think that observations obtained from the cases of 2,000 people during 10 years is sufficient to make a universal rule?—I think I have taken a case against the service, because it is quite clear that men would be able to come down to the offices and do official work long after they were able to stand the hard work of these labourers.

2210. Mr. *Rich.*] I will take a case of a clerk entering the service at 18 years of age, at a salary of 80 *l.* a year, rising at the rate of 5 *l.* a year for eight years; then at an increase of 10 *l.* for eight years more; thence onward to complete 40 years' service, at the same rate of increase, till the salary reaches 440 *l.*; what would be the value of the pension at its maximum, independently of the one-fifth deduction at 10, 20, 30, and 40 years of good service? I will also take the case of a clerk rising by gradation to a salary of 600 *l.* and 1,000 *l.* for the same period; what would be the value of the deductions that he would have paid to purchase such an annuity as he receives under the superannuation?—Under those conditions, where the salary is 80 *l.* at the commencement, and rises to 1,000 *l.* after 40 years' service, the present value of the premium or deduction would be 216 *l.* at the time of entering. The present value of the annuity itself is 1,060 *l.*, so that this clerk would get a value of 1,060 *l.*, and would give only 216 *l.*; but there is one condition in that, namely, that he should go out in sound health. The calculation is based on this, that the clerk rises rapidly, that he lives to the age of 58, and that he leaves in perfect health, having the expectation before him of 15 years' life. It assumes that the "Minos Quæsitor," who judges the shades of civil servants as they pass to the superannuation fields, is slumbering. For I need not remind you, who have administered the Act, that under the terms of the Act this person woud not be entitled to leave the service; but it is one of those numerous cases of which I gave examples, in which the Government would lose if it were conducting the pension system as a matter of business.

2211. In all the cases which occur in that table the clerk would gain more than he could obtain from any insurance office by buying an annuity?—Yes, undoubtedly; the Committee will see at once that if a clerk pays on a low salary during many years, and he suddenly obtains a high salary, and his pension is graduated upon that high salary, he must get more than he gives.

2212. While you stated very justly that the value of the annuity to be purchased would be considerably affected by the bad health of the clerk on retiring from the service, do you not perceive that it is a considerable advantage to a public servant to see that he shall be able to obtain an annuity in the event of bad health, when, if he went to an insurance office in that bad state of health, he would not be permitted to insure his life?—I think, under the present measures for examining the state of health of the men admitted into the service, a large reduction in the expenses of salaries and superannuation allowances will be made. In the case of this very fund which I have mentioned a surgeon examined the men on their admission and rejected eight per cent. of them. Under your present arrangements, no doubt a great number of men will be rejected who would otherwise be admitted into the service, remain in it a short time, and then go out on pension.

2213. Independently of such rejection many cases might occur in which young

young men would enter the service with an expectation of sound health for many years, but on illness occurring, they would receive their superannuation, whereas, on the intimation to themselves of that illness occurring, they would not be able to effect an insurance at any public office?—Not at the time.

W. Farr, Esq., M.D., F.R.S.

8 April 1856.

2214. Sir *S. Northcote.*] In making these calculations did you take into consideration the chances of persons retiring from wishing to leave the service?—No.

2215. That would materially affect the question, would it not?—It would affect the question. Neither have I taken into account the possible deductions from the pension at the time it is granted; the case which was put is an extreme case.

2216. Mr. *Fitzgerald.*] You stated the case where a clerk would be for a length of time upon a small salary; towards the end of his time he would have a large salary, and receive his retiring pension proportioned to that large salary; that is just the case where the clerk would gain and the Government would lose?—Clearly.

2217. Is not that by far the most frequent case?—No; this must be considered really a black swan that the honourable Member has followed, entering on 80*l.* and proceeding to 1,000*l.* a year.

2218. Is not it the fact, that the general case of the civil servant is, that he is for a length of time in the lower grades of the service, receiving a small salary, and only towards the later period of his life does he receive the higher salary?—In the better offices he goes up progressively; if he goes up suddenly at first, the fund gains of course, because he pays a high premium nearly from the commencement. Those two cases present the maximum and the minimum.

2219. Taking the case that you are speaking of, where the rise is more progressive, is it your opinion that the civil servant pays more than he ought to do, looking to the fact that his retiring pension is calculated upon the amount of the salary that he receives in the later years of the service?—It is; I have taken the audit case precisely to meet that question. In the Audit Office a man enters at 90*l.* a year, and if he becomes an inspector he gets 650*l.* a year, and in that case still the fund would have an advantage if properly administered.

2220. *Chairman.*] That is calculated upon your plan of a prospective reckoning; but what the Honourable Member asked you was, what would be the value of the actual pension which he would receive, as compared with what he would receive from an insurance office. The figures that you have given, show what would be the present value of a future payment, which is a different question altogether?—Where you take the case of a clerk entering into the service, it is quite clear that his salary is a future payment, his contribution must be a future payment, and his pension is still further in the future, as it is deferred for many years.

2221. Viscount *Monck.*] That is, taking the point of view at the commencement; but suppose you take the other point of view, at the other end of the scale, and look at a man who is at the end of his career, and see what he would have got if he had paid his deductions into an insurance office instead of into the Government fund, what would be the result then?—I should also have to value the amount of his deductions up to that point; and in that case the equation would be precisely the same. Supposing that 1,000 men commence paying those deductions, and you receive those deductions, and invest them at interest, and let them go on accumulating for 40 years, at the end of that time you will have to divide the money among the survivors only of the 1,000. This system of the Government is a tontine, and the objections against tontines hold against this scheme of deferred annuities.

[*The Returns referred to in the preceding Evidence were delivered in.*]

Vide Appendix.

Mr. *Henry Hutchings*, called in; and Examined.

2222. *Chairman.*] ARE you employed in the Valuation Office at Dublin?—I am.

Mr. *H. Hutchings.*

2223. In what capacity are you employed?—Divisional Superintendent.

2224. Are you an officer in the office, or are you employed in making valuations?—I am employed in the office.

Mr. *H. Hutchings.*

8 April 1856.

2225. How long have you been employed in the office?—Sixteen years.

2226. The operations which the office superintends are the valuation of the counties of Ireland, are they not, under the General Valuation Act?—Yes.

2227. How are the salaries of the clerks in the department paid?—They are paid by the month for daily work.

2228. From what fund are they paid?—In the first instance from the Consolidated Fund; eventually the amount is levied off the counties.

2229. Then they are not paid from the Consolidated Fund?—No.

2230. They are not considered as in the service of the Crown?—No.

2231. Is the office permanent, or is it a temporary office?—The duties of the office are continuous.

2232. That is to say there is no interruption?—Yes; the duties of revision render the work incessant.

2233. The valuation is of itself necessarily a temporary operation, is it not?—Our tenure of service only is temporary.

2234. Is any arrangement made with respect to your superannuation when any of you retire?—None whatever.

2235. What is the practice when any clerk retires? Have any retirements taken place since the office has been in existence?—None whatever. The word retirement is scarcely applicable to us; many have been discontinued; many have died. There is no compensation.

2236. Have any resignations of clerks taken place since the office has been in existence; have any clerks given up their office?—Yes, many have left the service to work for private companies such as railway, insurance and banking companies.

2237. Have they in any cases received any gratuity or any pension from the Government?—None whatever.

2238. Or from the counties?—None, excepting lately; in some extreme cases the Commissioner allows a month's pay. That is an occurrence within a ear or so.

2239. Is there any application which the members of your department wish to make with respect to the superannuation allowances?—Yes, they are exceedingly anxious to be brought under the superannuation allowance of the Crown.

2240. Do they know what the terms of the present Superannuation Act are?—I think they do, as published in the late Superannuation Bill.

2241. Do they know that their salaries will be liable to a deduction in order to entitle them to a pension?—They are aware of that.

2242. And nevertheless they wish to be brought under the Act?—They wish to be brought under the Act, owing to the insecurity which they at present feel; whatever is legislated for the civil servants generally, is acceptable to them. If they are unwell for a day or two, their salary is stopped. They are allowed no holidays like the other civil servants; all their grievances arise from their pay being daily; that pay is exceedingly low, and not at all equivalent to the circumstances of a temporary service, so that in cases of sickness or death, subscriptions to relieve the families or widows are customary among them.

2243. In fact they wish to be put upon the footing of a Government department?—Precisely so.

2244. Mr. *Fitzgerald.*] You stated that the duties of your office were temporary; is there not a provision that the valuation of Ireland should be revised from time to time?—I did not say that the duties were temporary, but that the service of the individuals was temporary or from day to day.

2245. You meant to say that the employment of each particular clerk might be temporary, but that the duties of the office are of a permanent character?—Precisely so.

2246. Under the Valuation Act it is requisite, is it not, that the valuation of Ireland should be revised at stated periods?—Yes, annually.

2247. Consequently it will be requisite to have a permanent staff in the Valuation office, in order to continue that annual revision of the valuation of Ireland?—Precisely so.

2248. Therefore, in that respect, it is distinctly a permanent office?—Yes; in that respect it is necessarily a permanent office.

2249. Are you aware also that although the counties pay for the valuation, yet, at the same time, the valuation of Ireland is made use of, not only for county, but for Government purposes?—I am; the Parliamentary franchises and income-tax are regulated by it.

2250. When

Mr. *H. Hutchings.*

8 April 1856.

2250. When did you enter the Valuation office?—I entered 17 years ago. I count only 16 years, having been absent a short time.

2251. You have been 17 years employed in this office, and it will be requisite permanently to continue this office, in order to have an annual revision of the valuation of Ireland?—It will.

2252. Are there many other gentlemen in the office who are in your situation?—There are four other divisional superintendents.

2253. What staff do you contemplate it will be requisite to keep in order to carry out this annual revision of the valuation of Ireland, as required by the Act of Parliament?—From 90 to 100.

2254. That is including clerks, surveyors, valuators, and all the various officers of the service required?—Yes.

2255. It would be requisite to have a permanent staff of from 90 to 100 people, with a view to the annual revision required by the Act of Parliament?—It would.

2256. When was the first valuation of Ireland commenced?—I think 28 years ago.

2257. Are you the gentleman who has been longest in the office?—No; I have not been the longest in the office.

2258. Who has been the longest in the office?—Mr. Haskett and Mr. Warwick have each been 26 years in the employment, and are the longest, I believe, in the service; there are about a dozen who have served from 22 to 20 years; the remainder vary from 19, to 10 to 8.

2259. There are two officers who have been already 26 years employed in this duty, and if their health and life last they are just those gentlemen who would be continued on the permanent staff of the department?—Yes.

2260. Sir *S. Northcote.*] Amongst those who you say have retired, have any retired after a long period of service?—I cannot at the moment say.

2261. Have any retired who have served 10 years?—Yes, many have left the service.

2262. Or 20 years?—I cannot say with regard to 20 years; but many have left after 11 years' service. Within a month or so, three have been discontinued after 11 years' service, and they have received no compensation.

2263. Mr. *Fitzgerald.*] The duties of your office are quite incompatible with anything like private practice, are they not?—Yes, they destroy all private practice.

2264. And the scale of remuneration which you now receive is below that which you would receive if you were in private practice?—Very much.

2265. Sir *S. Northcote.*] Can you mention any particular case of a person serving 10 or 11 years and retiring?—I can remember the particular case of a surveyor with a very large family; after 11 years' service he had only reached 6 *s.* a day.

2266. Why did he leave the office?—He was discontinued on account of the reduction of the office, which occurred last month. Within a very short time there will be another reduction of about forty, or more.

2267. Have there been many cases of men retiring from old age, being worn out?—I cannot remember at the moment any who have been worn out from old age; I am sure that such cases have occurred, but I would repeat that the word "retirement" is scarcely applicable to our case.

2268. Mr. *Fitzgerald.*] Mr. Griffith is at the head of your office, is he not?—Yes.

2269. His appointment is made by the Government, is it not?—Yes.

2270. Does he nominate or appoint the various persons in the department, or any of the officers named by the Government?—Mr. Griffith appoints; the Lord Lieutenant may direct.

2271. Viscount *Monck.*] Are you quite sure whether Mr. Griffith was appointed by the Government or by the Act of Parliament?—I think he was appointed under the Act. He holds at will and pleasure, I think. The Lord Lieutenant can remove him at any time.

2272. Mr. *Fitzgerald.*] Are any of the officers in the department appointed by the Lord Lieutenant?—None at present.

2273. Viscount *Monck.*] Are there any officers, properly so called, in the department?—In the Valuation department none, except the Commissioner.

2274. Are they not all employed temporarily by Mr. Griffith?—Yes.

Mr. *H. Hutchings.*

8 April 1856.

2275. And are they not, at the time of their employment, warned that they are not to expect any superannuation?—No, they are not. We have all looked forward to the establishment in the office of a recognised staff, as foreshown in the evidence given by R. Griffith, Esq., E. Senior, Esq., E. Gulson, Esq., Hon. C. S. Clements, and Hon. Sir G. C. Lewis, before the Select Committee of inquiry into the Townland Valuation of Ireland, July 1844, and contained in answer to Questions 262, 1034, 1036, 1604, 1629, 1741, 1743; and we conceive the present time most suited for the establishment of the office in the form which these gentlemen foresaw would be necessary.

2276. Mr. *Macartney.*] Do you know of any officers in Ireland who, when they were placed in office, were informed that they would not receive any remuneration by pension, but who have since been pensioned?—I believe the civil assistants in the Ordnance Survey have been pensioned.

2277. Has any other case occurred lately?—I do not remember any other case.

2278. You have not heard of the case of the supernumeraries who were put off the Poor Law?—Yes; I had forgotten that. They have been pensioned or compensated. The Ordnance Survey was made only a preparatory step to the General Valuation, and those employed on it have obtained pensions from the government.

2279. Mr. *Fitzgerald.*] Do you know whether the Ordnance Survey was made at the expense of the Government or at the expense of the counties?—I think at the expense of the counties. We are anxious to impress a consideration of the facts, that our duties have an extensive sphere, the whole of Ireland; that they are for the most part laborious, descending to the consideration of every tenement; that they are of growing importance, likely to serve as the basis of all taxation; a first consideration in time of war; a foremost requirement in the progress of civilisation and peace; that a recognised government organisation of the staff of the general valuation and survey of Ireland would be highly economic, and would be found to redound to the wisdom of the Legislature.

Veneris, 11° *die Aprilis*, 1856.

MEMBERS PRESENT.

The Chancellor of the Exchequer.	Sir F. Baring.
Viscount Monck.	Mr. Macartney.
Mr. Vincent Scully.	Mr. Roebuck.
Mr. Osman Ricardo.	Sir Henry Willoughby.
Mr. Henley.	Mr. Fitzgerald.
Mr. Rich.	Mr. Robert Palmer.

THE RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER, IN THE CHAIR.

Mr. *Edward Stephenson* and Mr. *John Crowder*, called in; and Examined.

Mr. *E. Stephenson* and Mr. *J. Crowder.*

11 April 1856.

2280. Sir *F. Baring.*] (To Mr. *Stephenson*). YOU are in the Dockyard at Portsmouth?—Yes.

2281. What are you?—A Shipwright.

2282. An artisan?—Yes.

2283. (To Mr. *Crowder.*) What are you?—I am a Caulker in Portsmouth Dockyard.

2284. (To Mr. *Stephenson.*) You have the leave of your superior officer to attend?—Yes.

2285. How long have you been in the service?—About 14 years.

2286. Being an artisan, you are not under the Superannuation Act?—No.

2287. You are not under the scale of fortieths?—No.

2288. What regulations are there for your pensions?—There are various regulations according to various classes; the highest amount that can be received

received by artisans of Her Majesty's dockyards is to 24 *l.* in 35 years; it amounts to 20 *l.* in 20 years; there is only 4 *l.* increase for the last 15 years, nor would there be any more, supposing they should remain till 45 years in the same department. The other class of superannuation commences at 15 *l.* and rises to 20 *l.*; that is over the same period: they receive 15 *l.* at 20 years, and then they receive 20 *l.* at 35 years. The lowest class of superannuation is from 10 *l.* to 15 *l.*; that is for labourers.

2289. For whom is the highest class of pension intended?—For shipwrights, for caulkers, for joiners, for blacksmiths, for braziers, and there are various small departments which come under that head.

2290. Who are included in the class which rises from 15 *l.* to 20 *l.*?—There are the sawyers and storehouse labourers; there is a class of labourers that generally comes under the head of storehouse labourers.

2291. They are a superior class of labourers, with greater trust?—Yes, who have to give a bond for the situation which they hold.

2292. The last class, which rises from 10 *l.* to 15 *l.*, is composed of common labourers?—Yes.

2293. Will you state whether you consider that that scale of retired allowance is fair, or have you any objection to it?—It is insufficient. We find that 62 *l.* a year, which is our annual income, is barely sufficient for our support during the time that we are at work. Persons cannot by any means lay aside any amount of money for their support in old age, on account of the various charges upon them; therefore they are entirely, as the case may be, dependent upon the 20 *l.* or the 24 *l.* which they receive for superannuation. If they are superannuated at 20 years, they receive 20 *l.*, and if they are superannuated at 34 years, they receive 24 *l.*

2294. Have you any means of telling the Committee what the average length of service is of those artisans?—We cannot exactly get statistics upon that subject, but we imagine it to be about 30 years.

2295. They retire at 30 years upon 24 *l.*, 20 *l.*, and 15 *l.*; is that so?—Yes.

2296. In this case you receive the pension and you are not under the Superannuation Act?—No.

2297. Therefore you pay by law no deductions?—We pay no deductions; yet we do pay in a certain way; that is, we receive less pay per day than what is received in merchants' departments. For instance, we find from documents which we have received from several parts of England, Scotland, and Ireland, that the average rate of pay to artisans in merchants' departments amounts to about 5 *s.* 3 *d.* a day. Taking all the privileges which they enjoy into account, it would come to about 5 *s.* 7 *d.* Our pay is generally 4 *s.* a day. I ought to have said that the number of shipwrights that we have taken into account from various departments through England, Scotland, and Ireland amounts to 7,250. Their average pay amounts to about 5 *s.* 7 *d.* a day, taking their privileges into account.

2298. You are speaking now of shipwrights alone?—Yes, and caulkers; we have not ascertained anything with regard to the other departments.

2299. *Chairman.*] Are the nature of the work and the hours of labour precisely the same in each case, so that the comparison is quite fair?—I apprehend that the nature of the work in the dockyard would in some cases be harder than in the merchant service; but with regard to the hours of employment, I think that the time in the merchant department is about half an hour on the average longer per day than in the dockyards; in some cases it is less. We have a regular system of employment, which comes to nearly 9 ½ hours per day during 12 months.

2300. Sir *F. Baring.*] Is that when you are on regular work, or on extra work?—On regular work.

2301. You say that the wages in the merchants' yards are 5 *s.* 7 *d.* a day; is that so?—Yes.

2302. That is including what you call the advantages?—Yes.

2303. What is their actual pay?—About 5 *s.* 3 *d.*

2304. Why did you state 5 *s.* 7 *d.*?—Four pence is the value which they place upon their privileges. For instance, in some cases they are allowed chips, which in the south of England would amount to something considerable, as coals are very high; and as persons of our class cannot afford to give much

Mr. *E. Stephenson* and Mr. *J. Crowder.*

11 April 1856.

for coals, they burn those chips during the summer season, in order to avoid burning coals; that privilege would perhaps be worth 6 *d.* a day.

2305. Would the employers give 6 *d.* if they did not give the chips?—Yes, that is what the Government gave during the time that the privilege was allowed to the dockyard.

2306. You consider that you are receiving pay at the rate of 4 *s.* a day, and you compare that with the 5 *s.* 3 *d.* a day which is received in merchants' yards?—Yes.

2307. With regard to merchants' yards you have included certain advantages which the labourer receives?—Yes.

2308. Is there not such a thing as sick-pay in the dockyards?—There is half-pay during the time of absence in the case of those who have been hurt when engaged in their duty; they are allowed half-pay and the attendance of a doctor.

2309. Take the half-pay as one item. Can you state what you reckon the half-pay at?—About 6 *s.* per annum.

2310. How much is that a day?—It is 2 *d.* a week.

2311. How do you calculate that; is it upon any calculation, or is it mere guesswork?—It is upon a calculation. We have taken the average number of persons on the doctor's list in 1853. We thought that it was best to take that year as it was one year before the war commenced. We cannot say whether it is exactly an average of every year previously. We find that during that time there were about 7,764 days, and the number of men in the dockyard, I think, amounts to about 2,270; taking an average of 10 years, some receive 2 *s.* a day, and some less; we have taken the average at 2 *s.*

2312. That would be worth about 2 *d.* a week each?—Yes.

2313. You have medical attendance also?—Yes, during a hurt.

2314. What do you reckon that at?—We can get all medical attendance and medicine provided for us at about a penny a week.

2315. You say that you can get it; have you ascertained that?—Those who belong to friendly societies, to annuitant societies and insurance societies, can provide a doctor by paying a penny a week, or about 13 *d.* a quarter for each member constantly. For that sum the members will receive medical attendance at all times. I should calculate about one-half, nearly two-thirds of the whole of the persons in the dockyards have their own private doctor as well as the surgeon in the dockyard.

2316. Will a respectable medical attendant do the work of one of those societies for the consideration of a penny a week per head?—Yes.

2317. That is the reason why you calculate it at that rate?—Yes.

2318. Is there any other advantage which you have in the dockyard which they have not in a private yard?—We have constant employment, which, I presume, is not the case in the shipwright department generally.

2319. Can you estimate that in any shape?—We have documents here for 1853, which, of course, we would not take as a fair average, but we could not get any better information. We found that in the majority of cases the private yards had constant employment, but some had not. During the last 10 years the merchant department has very considerably improved; for good workmen they have nearly constant employment; I suppose good workmen may be said to have constant employment. Those who were not considered as first hands, that is, middling hands, we understand, in the river in London, and at Liverpool, and Bristol, and some of the larger seaports, have nearly constant employment; while at small ports, where the labour is not so regular in shipbuilding, what is termed "new work," the employment is not so constant.

2320. You consider that it would not be unfair, adverting to your having constant employment, and the shipwrights in the merchant service not having constant employment, that your wages should be fairly liable to some deduction on that account?—Yes.

2321. Is there any other advantage that you remember except the pension which the Government shipwright has which the merchant shipwright has not?—There is another advantage, and that is, supposing a person should be killed in his employment in the dockyard, his wife would receive a benefit of about 12 *l.* a year from the Government, but they are very rare cases indeed.

2322. Making a large addition to the 4 *s.* on that account, there would still be

be a considerable difference in your opinion between 5 *s.* 3 *d.* and the sum which the shipwright in the Government employ receives?—Nearly 1 *s.* a day.

2323. Upon what grounds do you suppose that you receive a lower pay than the merchant service to the amount of 1 *s.* a day?—I conceive the reason to be because of the value placed upon the privileges which we have, as it appears that our privileges are part of our pay.

2324. Your privileges are part of your pay, but even reckoning those privileges which you have enumerated, with the exception of the pension which you have not estimated, you still think that there is a difference of 1 *s.* a day? Yes.

2325. Do you reckon that you are paying a deduction of 1 *s.* a day, in the shape of lower wages, for your pension?—Yes, or nearly so.

2326. Whether it be 1 *s.* a day, or 6 *d.* a day, you consider that you receive lower wages in consequence of your having the advantage of a retiring pension?—Yes.

2327. Practically, you pay a deduction for your pension?—Yes, practically so.

2328. Has it ever happened to any of your brother workmen to communicate with the authorities, and to represent that you receive lower wages than other workmen in private employ?—Yes; we have during the last 20 years complained of our low rate of wages. We have frequently petitioned the Lords Commissioners of the Admiralty to increase our pay, but it appears that they have put a value upon our privileges, and the answer has regularly and constantly been, that in consequence of those privileges, our wages were equal to what is given in private departments.

2329. Has it been told you that, among other advantages, you receive a pension, and that consequently your pay ought naturally to be lower than that of persons who receive no pension?—Yes.

2330. That is the argument which is constantly used?—Yes, that is the argument which is constantly used.

2331. Comparing yourself with those persons who are under the scale of fortieths, and those who are under the Superannuation Act, do you consider that you are worse off, or better off, than they?—Worse off.

2332. You have been in communication with your fellow-workmen, and you are speaking of the impression upon their minds?—Yes.

2333. Generally speaking, do you believe that the artisans would be very glad to have their pay placed at its natural rate, and to be subject to deductions under the Superannuation Act, if they could have the scale of retired allowance which is given by that Act?—I think they would.

2334. That is the general opinion?—Yes, of all with whom I have conversed.

2335. You are aware that for some years this subject has been very much discussed by the civil servants?—Yes.

2336. You probably are aware of the calculations and statements which have been made by a class of the civil servants, that they think the deduction is very much too large?—Yes.

2337. Notwithstanding those calculations and those arguments the general impression is, that you would be better off if you were under the system of deductions, and received the advantages of the Superannuation Act?—Yes. We have been in communication with several parties upon that subject, who belong to the Customs. We find that the mode of superannuation in the Customs is much superior to ours. We have also been in communication with the police force, and we find that theirs is a superior mode of superannuation to ours; that for paying about 1 *s.* a week for 15 years they would have a claim, I presume, if they were not capable of following their employment, for about 40 *l.* per annum; but I believe in the Customs they would have an advantage over us. By the way in which we are superannuated at the present time we should have an advantage, but let the amount run over a period of a little more than 30 years their scale of pay would amount to about 1 *l.* a year, so that in the end the advantage would be with those who receive the privilege of the Customs, and their pay would be about 30 *s.* a year, or 6 *d.* in the pound.

2338. With regard to the deduction, you allege that practically, in the rate of wages which you receive, you pay a deduction, just the same as the other public servants do by law?—Yes; we think that we pay more than they do; we

Mr. *E. Stephenson* and Mr. *J. Crowder.*

11 April 1856.

pay nearly 30 per cent., taking all our privileges, for the officers in the dockyard have the same privileges that we have in every respect, and more too; they have, of course, being salaried officers, the privilege of their full pay when they are on leave of absence, which we have not; and having that additional privilege they only pay five per cent. for their pension, whereas ours comes to nearly 30 per cent.

2339. *Chairman.*] You reckon that your position is worse, not only than the position of those who are under the Superannuation Act, but worse also than the position of those who are under the scale of fortieths?—Yes.

2340. Sir *F. Baring.*] Have you considered what it is that you would wish and regard as fair with respect to your retired allowance?—We have thought that if we could have our retired allowance, as it is brought forward and purposed by the Chancellor of the Exchequer in the Bill which is now being discussed, it would be a very great advantage to us.

2341. You would be quite satisfied to be placed under that Bill?—Yes; it would be a benefit also to the service. At the present time men who are quite incapable of doing a good day's work will do all they can in order to conceal their infirmities from the officers of the dockyard, and to awaken their sympathies on their behalf, so as to keep them in employment lest they should be superannuated, and thereby come to a state of destitution. There are several men who have worked hard during their life in Her Majesty's employment, and who have now sought relief in the poorhouse; they have transfered their pensions to the guardians of the poor, and taken the chances of what is provided for them. During the last winter several persons were obliged to work who were quite incapable of doing so; and we have been told, on very creditable authority, that persons have been actually for weeks obliged to remain in their beds who could not secure employment; in order to redress themselves they have been obliged to lie in bed, not being able to procure coals and the other necessaries of life.

2342. This last year has been a very bad year?—Yes, it has been; we think that if 62*l.* a year for a man belonging to Her Majesty's service (probably we may average 60*l.*, taking sickness and other things into consideration) is barely sufficient, one-third of that must be very low indeed for a man in his old age.

2343. Are you not all apprentices before you are employed in the dockyards?—Not all; the Government takes hands from the private departments occasionally.

2344. Supposing an artisan who has been an apprentice is pensioned, are his years of apprenticeship counted as years of service?—No.

2345. It is only from the time when he comes upon full work?—It is only from the time when he comes upon full work.

2346. At about what age is that?—Generally 21; from that to 23; they must serve an apprenticeship of seven years, even if they come at 18 years of age, but 14 is the usual age.

2347. Are the Committee to understand that the average length of service is about 35 years?—I should say 30.

2348. That is your impression?—Yes; there are a great number of persons in the dockyard who have been there 45 years.

2349. It is hard work, and it depends upon physical strength, and not upon mental strength?—Yes; the work in the dockyard is much harder by the necessity of things; the ships are much larger and stronger, and require a great deal more care and attention than in the case of the merchant service.

2350. You are speaking now of shipwrights?—Yes. We are subject to more expenses in consequence of being in Her Majesty's dockyard; for instance, the same tools required by an artisan in private employ would not at all do in Her Majesty's employ; we require a great many more.

2351. Do you furnish your own tools?—Yes; that is to say, those that we can take with us supposing we were to remove away. There are large heavy tools furnished by the Government, which are necessary to be kept in store; a man cannot put them into his own tool chest.

2352. Do you buy your own tools?—We buy our own tools, with the exception of the large ones; but it is the same in private departments. We require better tools as the timber is so much harder. In private employ, the timber is very generally worked green, but in the dockyards it is generally seasoned for about

about 10 or 12 years, frequently more than that; therefore when we have to work that timber we find a greater difficulty in overcoming the work.

2353. How is it then that the Government keep their artisans?—It arises principally in this way, I think; this is my opinion: supposing a man should come from the north of England to Portsmouth, or any other of Her Majesty's dockyards, he expends the entire amount of his money very likely in so doing: he comes with this impression, that at the expiration of 20 years he will be able to receive 20*l.* pension, and he has to serve some considerable time before he is made acquainted with the fact that he cannot receive that sum of money unless he is considered incapable of continuing longer in his employ. Then when he has come to Portsmouth, and has a family to remove back again, it is very difficult for a poor man to get a sufficient amount of money to return to the place from whence he came; and supposing he should not remain in the dockyard, if he returns to the place from whence he came he generally finds that he has given offence to his old master by leaving him for other employment. But we do not mean to say that there are not advantages connected with the Government employ. There is constant employment, which is a great advantage; it does not subject a man to such irregular payment; the payment is constant, and that is an advantage; whereas in the private department, the payment not being constant, one feels a difficulty in that respect; but still by having constant employment the Government possesses this advantage, that the men generally are more sober in their habits and more regular in their employment; in fact, the Government does not receive any person unless he is regular and steady as a workman.

2354. Have you any advantage in the dockyard in being able to get your sons into the yard as apprentices?—It used to be so, but now they enter entirely by merit; the public enjoy the same privilege that we do in that respect; if a boy is found to be capable of answering certain questions, and performing certain arithmetical calculations, and is in all respects capable of entering the service, he is received whether he belongs to a man employed in the dockyard or to one who is not employed in the dockyard.

2355. What do the common labourers receive a day?—Two shillings a day.

2356. And they have a pension besides of from 10*l.* to 15*l.*?—Some of them have; all of them have not; I believe an alteration has taken place with regard to their pay; they had an advance during the time of the war, but the regular day pay is 12*s.* a week; but I believe at the present time those who enter into Her Majesty's service do not receive a pension; there are a great portion who entered Her Majesty's service some six or seven years ago, I think, who still have the privilege, when they retire from the service, of receiving a pension of from 10*l.* to 15*l.*

2357. Is not that the difference between an extra labourer and a regular common labourer of the yard; the common labourer of the yard receives a pension, does he not?—Yes.

2358. And the extra labourer does not receive a pension?—No, not for this last 10 years.

2359. What are the wages of a common labourer in the dockyard at Southampton?—I cannot say.

2360. His work would be very much the same as a common labourer at Portsmouth?—The work must be the same; I think they are paid more, but I cannot answer the question.

2361. Have you anything further to state?—The only thing that we wish to say is this, we should like to come under the present Bill for our superannuation; we think that it would improve our condition, and be a benefit to the service.

2362. *Chairman.*] At present no persons who receive weekly wages are under the Superannuation Act?—No.

2363. You propose, not only that those salaried officers who are under the scale of fortieths should come under the Superannuation Act, but all the artisans also?—Yes.

2364. You would calculate the weekly wages in the same way that you would calculate a salary, by adding up the weekly amounts and making the annual salary?—Yes.

2365. And then you would calculate the pension precisely upon the same

Mr. *E. Stephenson* and Mr. *J. Crowder.*

11 April 1856.

principles as the pensions are calculated under the Superannuation Act?—Yes.

2366. Mr. *Henley.*] I did not quite clearly understand you when you made a statement about persons receiving their pay during the time they were off work from injuries received; have you any advantage in case of sickness of any sort or kind?—No.

2367. None whatever?—None whatever.

2368. No medical attendance?—No medical attendance.

2369. Is there any leave of absence, according to the regulations of the service?—No.

2370. If you are absent your pay is stopped, the same as in a private yard?—Yes.

2371. With reference to the chance of job-work, is that greater or less in the Queen's service than in private yards?—It is about half the amount in the Queen's service.

2372. That, of course, is a very considerable item in the earnings of an artisan?—Yes; our earnings on job-work amount to about 5 *s.* 8 *d.* or 5 *s.* 9 *d.* a day. The earnings in the London river and at Liverpool and Bristol are from 10 *s.* to 14 *s.*

2373. Is your opportunity more or less of having extra work than theirs?—Less, I should say.

2374. You have, therefore, less frequently an opportunity of extra work, and when you have an opportunity you earn less?—Yes; our opportunity only occurs during a time of war.

2375. In a time of peace you have no opportunity?—In a time of peace we have no opportunity.

2376. The real inducement to remain in the Queen's service is the certainty of the service and its regularity?—Yes.

2377. Mr. *Palmer.*] What do you mean by "job-work"?—There is a system established which is called a scheme for men to work by.

2378. Sir *H. Willoughby.*] Is there a great demand for employment in Her Majesty's dockyards?—There has been of late.

2379. *Chairman.*] When a vacancy occurs amongst the workmen in the Queen's dockyards are there many candidates to fill it?—We have not the means of ascertaining that; that rests alone with the Admiralty.

2380. Sir *H. Willoughby.*] Do you ever suffer from a scarcity of hands in the dockyards?—There has been a scarcity during the war time, and in 1840, when the pensions were taken away, there became a scarcity of young men in Her Majesty's employment, and it was necessary to re-establish the pensions in order to induce men to enter the service; so that the pensions are actually an advantage to the Government.—(Mr. *Crowder.*) The pension influences the whole of the persons entering the service; although only a small portion receive the benefit of it, all are influenced, all are expectants, although only a small number receive it, so that the advantage is on the side of the Government. And in private employ there are various customs which shipwrights and others are addicted to, such as lunch or dinner, in which they have a habit of spending a certain amount of money. Many men connected with the dockyard would have left before the war broke out, but they remembered that they would have to spend a certain portion of the money, which would have reduced their earnings nearly to what they were in the dockyard, so that in the end they would be no gainers in leaving that service for a service in which there were habits prejudicial to their general profits. In the dockyard they are not obliged to spend anything.

2381. Sir *F. Baring.*] You are speaking of practices in a private yard which are not laid down by the employer, but which are in accordance with the customs of the trade?—Yes, but still they are binding.

2382. A dockyard man is more independent of his fellow dockyard men; he only looks to the Government, and has no practice to interfere with him?—Yes.

2383. With regard to the certainty of your employment, is the pay always certain; is it not the case that in times of peace, though the labourers are not turned off, still they are employed only five days in the week?—That used to be the case in former times, but of late we have been subject to a regulation of this kind, that should we be employed overtime for three or four hours every

every day, then instead of being paid for those three or four hours every day we are obliged to take it in time. When we have got a day, or half a day, or anything of that description, they will allow us this time, but no pay for it.

2384. *Chairman.*] They set off one against the other?—Yes.

2385. Mr. *Henley.*] (To Mr. *Stephenson.*) You stated that the work in the Queen's service was required to be better done, is it not therefore right to assume that the artisans in the Queen's service are at least as good as those in the merchant service?—Yes; we find that when artisans leave the dockyard they come to London, and on account of their having been engaged in the dockyard, and understanding the system of doing the work there, it is considered a privilege to have those men. There are several now in Mr. Green's employ, and Mr. Green would not allow them to leave his service if he could retain them; and it is found that they can earn more money in consequence of having been connected with Her Majesty's service; they do their work better, and more to the credit of the master.

2386. They are never permitted in the Queen's service, with the knowledge of the authorities, to slight the work?—In no way whatever; it is required to be done well, and if it is not done well it is removed and done well.

2387. That of course has a natural tendency to make the workman better?—Yes, it has.

2388. Sir *F. Baring.*] You have been asked whether there is any want of applicants when a vacancy occurs in the employment of the Government; you cannot state that, but can you state what class of persons make application in case of a vacancy occurring. For instance, among the shipwrights, do you find that the best hands are ready to leave private employ for the purpose of obtaining Government employ?—The best hands from private employments scarcely ever come to the dockyard; there have been rare cases of very superior men indeed leaving the merchant service and coming into the dockyard, but generally speaking the persons who come are those who cannot get constant employment in consequence of being somewhat inferior in performing their work, and they are glad to resort to any means whatever to get employment. That was the case in 1840, when the Government found it was necessary to have younger hands; those men came by great numbers into Her Majesty's service, who were inferior workmen.

2389. Is it not partly the pension which induces the young men to come in, the old men feeling that they are not likely to get the pension?—I believe that that may have some influence.

2390. Mr. *V. Scully.*] What are your own wages?—Four shillings a day.

2391. If you were out of Government employment and entered private employ, how much would you get a day?—About 5 *s.* 3 *d.* a day at present, not taking the privileges into the account.

2392. Do you know whether those workmen who have left the Queen's service and have gone into the merchant service receive higher wages than they received in the Queen's service?—I cannot say; but when they are placed upon task and job work, those men can earn more money in consequence of having been in the Queen's service; and when they are on day work, they are more readily received by masters in private yards.

2393. Does the Government give the very lowest amount of wages for skilful persons?—I think not; I think there may be instances in very inferior places where they do not receive so much; the Government gives a little more, a trifle more. But then there are advantages connected with those small places which we do not possess in Portsmouth. In Portsmouth our rent is higher than it would be in a small place; our rates are higher; we pay 16 *d.* in the pound for poor's rates; and so also in other respects our expenses are higher than they are in very small places.

2394. Do you find that any persons in the inferior departments of the Government are able by any frugality and industry to save anything out of their wages?—Not in cases where they have families.

2395. They never could do it?—No.—(Mr. *Crowder.*) They have frequently, under certain circumstances, to appeal to their brother workmen for assistance.

2396. (To Mr. *Stephenson.*) Could a Scotch workman save anything?—I am almost a Scotchman myself, but I have never been able to lay much aside.

2397. The Government go into the market and give the very lowest amount

Mr. *E. Stephenson* and Mr. *J. Crowder.*

11 April 1856.

of wages that a person can be got for upon the average, generally speaking, with regard to superior workmen?—Yes.

2398. Skilful workmen will not give up their employment in order to come into the Government employment?—No.

2399. Do you consider that you get the lowest rate of the market wages as a body?—On the average we do.

2400. Do you consider yourself underpaid at present?—Yes.

2401. If you were to go into private employment to-morrow, would you expect to get steadily higher wages than at present?—I should expect to get about 1 *s.* 7 *d.* more, with privileges.

2402. Mr. *Henley.*] Have you any advantages in the Queen's service with regard to taking apprentices?—There are advantages; apprentices received into Her Majesty's employ are appropriated to good workmen, to the superior hands, and they receive 2 *s.* a week for giving them instruction; but I believe that the same principle is adopted in private yards in the same cases.

2403. The apprentices are not bound to the individual workman, but they are bound to the service, and a premium is paid to a particular workman to instruct them?—Yes.

2404. You think that that practice, or something similar to it, prevails in private yards?—I believe so.

2405. The apprentices are bound to the master, and he gives something to one of his workmen to instruct them?—Yes.

2406. Mr. *V. Scully.*] You think that you get a low and illiberal rate of wages?—Yes, that is our opinion.

Samuel Triscott, Esq., called in; and Examined.

S. Triscott, Esq.

2407. *Chairman.*] ARE you employed in the Victualling Office at Plymouth?—I am the Storekeeper of the yard.

2408. You have been employed upon foreign service, have you not?—Yes, at two foreign stations, Ascension and Bermuda.

2409. Under the Admiralty?—Yes, under the Admiralty.

2410. What was the nature of those employments?—I was agent victualler at Ascension nearly four years.

2411. How long were you at Bermuda?—I was at Bermuda for 19 years.

2412. Was your salary in those places on a different rate from what it would have been if you had been employed in England or in the Mediterranean?—In Ascension it was far different. My salary was only 200 *l.* a year at Ascension; that is far inferior to other agent victuallerships; but, of course, that was given as a beginning.

2413. The duties were not heavy, were they?—Not very, because ships did not visit us very often; but when they did, the duties were heavy.

2414. Is the climate of Ascension unhealthy?—It is close to the line. The thermometer there is from 95° to 100° in the shade. The place is visited occasionally by malignant fevers. At the settlement upon the sea shore it is excessively, frightfully warm.

2415. Did your health suffer from your residence there?—To some extent I was attacked by dysentery, and had a touch of the fever.

2416. The climate of Bermuda is not bad, is it?—It is much better than Ascension, but it is visited by malignant fevers. I had the yellow fever twice there.

2417. Is Bermuda subject to the yellow fever?—Not generally, but it comes sometimes very severely indeed. It visited the place very strongly indeed in 1838, when I had it, and then again in 1844, when I had it again; and upon the last occasion, when I was absent, it was more severe than at any other time. It comes once in about five years.

2418. The temperature of Bermuda is not high, is it?—For eight months of the year it is very fair; but for four months of the year it is excessively warm, 92° in the shade.

2419. Do you think that a difference in the mode of calculating the superannuation pension should be made on account of residence in foreign climates?—I am of opinion that the disadvantages of serving in a foreign climate are manifold, and affect not only the health, but the circumstances of those so serving. I may state that at Ascension we had no fresh meat, but goats' flesh occasionally,

occasionally, and turtle; we were on three quarts of water a day at one time; we had letters from England only once in four months. We were very restricted, as there were only seven of us officers in the island; and with regard to our quarters, you could not call them by that name. I had a hovel, with neither windows nor floor.

2420. Those are disadvantages to be considered in fixing the salary, are they not?—In any way that the authorities may be pleased to consider them.

2421. Do you make any proposal with respect to the difference between the mode of calculating the pension on account of residence in a foreign climate?—It is rather a presumption for one who may receive an advantage from the consideration to name any ratio.

2422. You think that there ought to be a higher scale, do you not?—I think that service abroad entitles a man to greater consideration. From having served apart from his friends in a hot climate, subject to all sorts of deprivations, both social and otherwise, he should have a higher claim when he comes to be superannuated, and also with respect to promotion and insurances.

2423. Would you apply that to all civil officers serving abroad?—I am not prepared to state that it may apply entirely to all in the same ratio or quantity, but in quality certainly.

2424. Would you apply it to consuls, for instance?—I should be loath to say that it did not apply to any officer who has served abroad. The principle is the being away from England, and the quality, in any ratio that the authorities might think proper to give, might be left, under any circumstance of peculiarity, such as my service at Ascension (probably there is no other place where there are such deprivations), to the authorities, leaving a sufficient margin in any scale to the powers that be to award, according to the circumstances under which the service was rendered.

2425. Take the case of a consul in a port in the northern part of France, or in Holland, or in Italy, would you give him a higher rate of pension on account of foreign residence?—They are such advantageous situations, and they offer such means of social intercourse and luxuries, and the climate is so good, and everything else is so favourable, that I should not consider them under the same category.

2426. The very term "consul" implies that he resides abroad?—Yes. He has facilities of coming to England, which those who go far over sea have not. Consuls in Italy and France can come to England; but I never visited England, in 25 years, but four times.

2427. With regard to persons serving under the Admiralty, it would be an accident whether they served at home or abroad, would it not?—It would be according to the pleasure of their employers. Persons who rely upon their own exertions are glad to receive any appointment; they generally go abroad at first. I was discharged in 1816, after the peace, with a promise of coming back to the service when my turn should come, but that turn never came, and I was kept ten years, and then, through a friend, I was recommended to form an entirely new victualling establishment at Ascension, in order that the ships for the African coast might victual there instead of Cape Coast, which was very unhealthy, and where the provisions would not keep. They kept better at Ascension, on account of the dryness of the soil.

2428. Sir *H. Willoughby.*] Do you consider that being on a foreign station in any way interferes with promotion?—Decidedly.

2429. Will you be good enough to explain that?—Of course it is almost impossible, except people are excessively interested for you, that your name can be brought forward without your own application. When I went to Ascension, I had some hopes of being sent to Malta, but I was not sent there. Whilst at Bermuda, I believe six appointments took place, one at Malta, one at the Cape of Good Hope, one at Halifax, one at Deptford, and the one that I now hold; and I have reason to believe, with regard to the last instance, that had my name been before the First Lord, I should have received the appointment, from the claim of being an officer serving abroad for so many years. I believe that was the feeling of the First Lord, who gave it to a very deserving man, my predecessor, who, through being on the spot, applied for it.

2430. Are you able to state that the salaries of servants serving abroad are inferior to those of servants serving at home?—I had 400 *l.* a year at Bermuda, and only 200 *l.* a year at Ascension; and generally speaking the salaries of

S. Triscott, Esq.

11 April 1856.

officers serving abroad, under all those rigours of climate, and deprivations, are not equal to some of the clerks at home, who have no charge whatever, whereas an officer gives a bond; I gave a bond for 2,000 *l.* at Bermuda. Now my salary there was inferior to the salaries of some of the clerks in England, who enjoy all the luxuries of living near town, which we do not.

2431. Those are the grounds upon which you contend that there should be some consideration in fixing the rate of superannuation?—Those are the grounds upon which the memorial was drawn up which I signed.

2432. Was your salary exposed to deductions?—No.

2433. Does that apply to all appointments abroad?—To all appointments abroad previously to 1829; I was appointed in 1826.

2434. Speaking generally of the service, the salaries of those who were appointed since 1829 are subject to deductions?—Yes.

2435. Just the same as in the case of persons at home?—Yes, just the same; they are precisely similarly situated with respect to that, and of course under circumstances which are not so desirable.

2436. Do you speak the sentiments of any class of persons similarly situated to yourself?—I speak generally the feelings of the whole of the officers of my own grade and standing, officers of an inferior rank to myself, but who have held positions abroad. A petition was prepared by myself, and sent to the Right Honourable Chairman, signed by every one of the few naval officers in England. It was done in a week. We considered that, being naval servants, we had nothing to do but to present our own case, as servants under the Admiralty, to the Chancellor of the Exchequer.

2437. What number of persons signed that petition?—Thirteen.

2438. Are they all who are at present in this country under the Admiralty, that you know of?—Yes.

2439. Have you reason to believe that the opinions that you have been expressing are the opinions of those 13?—I was applied to by three or four of those gentlemen, who thought that I, being the oldest civil servant now in England who had served abroad, was the fittest person to bring the circumstance under the notice of the Committee.

2440. Can you add any other reason as a consideration in the matter of superannuation?—There is the matter of insurances: the rate of premiums for assuring the lives of persons going abroad is so extremely high. I had no occasion to effect an insurance myself; but if an insurance is effected by a person, and he happens to be appointed abroad, he must make an addition to the payment or forfeit the policy; I believe there is no scale of rates, but I believe they look at the tropical latitudes, and not at the unhealthiness of a climate; they make their premiums very high. I had no wife or family, and therefore I did not want to insure my life; but had I done so I must have paid a very high rate of premium, much higher than if I had remained in England.

2441. Take the case of Ascension, would it have been possible to have effected an insurance in that case?—I believe not, except at such an extravagant premium as would almost amount to a prohibition. A dreadful fever had visited the place before I went there, and depopulated nearly the whole island. There was a ship lying there, the lieutenant of which actually became acting commodore, owing to the deaths which occurred. I suffered a great deal from heat, and though I was only attacked twice, yet that description of wear and tear tells upon the constitution; I feel it very much now; and it of course prostrates you so that you are unable to continue in the service long enough to get the highest rate of pension, and if the pension is granted, for the short time which you enjoy it you are subject to disease and prostration.

2442. *Chairman.*] What is your age?—Fifty-nine.

2443. What was your age when you went to Ascension?—Thirty. That was in the year 1826. In 1831 I went to Bermuda.

2444. Sir *H. Willoughby.*] Have you the memorial of which you have spoken?—I have not a copy of it, but I have the particulars.

2445. Have you stated the whole of the particulars?—Yes; the whole of the particulars which are embodied in the memorial.

2446. Is it not the fact that there was a pestilence at the Bermudas a short time ago?—Yes, a pestilence which carried off a great number of the population. It was a most frightful depopulation of the place. In 1838, when I had the yellow fever, 120 people died in the island in four or five days. We were

were thronged with convicts. There is another point which is incidental in stating the case, that it became the duty of the officers there to put themselves into the very heart of the fever, to keep up the spirits of those who were dying under it, and every officer upon the island did that. I took the fever myself from going among the convict hulks to ask how their occupants were, and to impress them with the idea that the disease was not contagious.

2447. What was the amount of the salary which you received?—I received 400 *l.* till the last year. When I went out, I was promised 600 *l.* a year from the day on which the stores, said to be building, were completed; but when I arrived out there, they were not begun, and I remained 19 years upon 400 *l.* a year without either an addition to my salary or promotion. I got the salary of 600 *l.* afterwards, and was indebted to the First Lord of the Admiralty for that act of justice, which placed me in my present position. I was indebted to him for that increase of salary being given to me, and it was continued when I came home.

2448. Sir *F. Baring*] Are you at Devonport still?—I am at Stonehouse, at the Royal William Victualling Yard.

2449. You had been engaged in the public service before you first entered as storekeeper at Ascension?—I entered the service first in 1811, and continued in it till 1816; and I entered again in 1826, and have continued in it till this day.

2450. In what capacity were you employed at first?—I was a clerk in the Victualling Yard at Plymouth in 1811; I was discharged in 1816; I was 10 years before I could re-enter the service. I was then sent to Ascension to form an establishment, upon 200 *l.* a year. I remained there till 1831; and the situation at Bermuda was given to me as a reward for my services, with a salary of 400 *l.* a year, and the prospective 600 *l.* a year, but I did not get that for 19 years; and seven vacancies occurred in the meantime, but they were given away, and I had no chance.

2451. You were removed from Bermuda in consequence of a reduction, were you not?—I was removed from Bermuda in consequence of a reduction.

2452. What was the retired allowance which you received?—I was not put upon a retired allowance. When I was reduced, an appointment was given me at the Royal Naval Hospital at Plymouth, till something should occur which would bring me back into my own department again; so that, in fact, I never was on a pension. During the few days of interregnum the Admiralty granted me, under the consideration of the whole case, the 600 *l.* a year salary all through that I had enjoyed from the year 1849; from that time to this day it has been given to me.

2453. It became necessary to calculate what your pension would be, supposing you had been put upon pension?—I believe there was a calculation made.

2454. The salary of the place to which you were appointed was below the salary which you received at Bermuda?—Yes, the agency of the hospital at Plymouth was only worth 400 *l.* a year.

2455. What did you receive at Bermuda?—I had 400 *l.* a year up to 1849, and then 600 *l.* for the last year, by virtue of a warrant, the stores being then completed.

2456. Your salary at the hospital was 200 *l.* a year lower than your salary at Bermuda?—£. 200 a year less than the salary which I enjoyed during the last year of my residence at Bermuda.

2457. If a reduced officer is placed in a situation where his salary is lower than his former salary, it is allowable for him to receive part of his retired allowance, is it not?—Yes. There was a difficulty in my case, my pension not having been fixed; if it had been fixed, I could receive the salary and part of the pension.

2458. What was the retired allowance to which you would have been entitled, supposing you had been placed upon a retired allowance?—I should have received 8-12ths of 400 *l.* a year.

2459. How much is that?—About 260 *l.*

2460. Out of the 260 *l.* you continue to receive 200 *l.* a year in your present position?—The Admiralty gave me the 600 *l.* a year without reference

S. Triscott, Esq.

11 April 1856.

to the pension at all; they continued the 600 *l.* a year from the day that I received it, in July 1849, down to the present moment.

2461. It was in consequence of your having served before, and being entitled to a compensation allowance, that you received this salary?—It had not actually been made out, but it was considered of at the Admiralty.

2462. About 260 *l.* would be the retired allowance that you would have been entitled to at that time?—Yes. I feel, too, that they must have done me a favour. I came up to five years within a few months, which makes the other eighth. I do not think that I should have received the other twelfth. It would be about 260 *l.*

2463. The salaries of the Admiralty, to a certain extent, must have reference to the pay of naval officers; take the case of a paymaster, what is the maximum pension upon which a paymaster retires who has been in the public service of the navy?—The retirement that a paymaster actually has bears no proportion to the profits that he makes. I have seen a bill of 1,950 *l.* for 13 months; the pay of that purser was only 5 *s.* per day; the retiring allowance bears no proportion whatever to his gains.

2464. There is a good deal of difference between a purser and a paymaster; what is the amount of a paymaster's pension now; 190 *l.* a year is the maximum?—I am not aware.

2465. He serves in all quarters of the globe?—He serves in all quarters of the globe.

2466. There is no difference wherever he may be; a man who serves on the coast of Africa does not receive 6 *d.* more, and the man who serves in one of the guard-ships does not receive 6 *d.* less?—My contemporaneous service, when compared with a purser occupying the same position that I do, should be looked at with reference to the gains.

2467. What is the half-pay of a captain in Her Majesty's service on board a guard-ship?—£. 264. a year.

2468. Then the retired allowance that you were entitled to when you came back was just about the maximum that the highest captain would receive?—Yes, that is so. But as a set-off, the civil servants are not supposed to be in any way men who look up to military honours; they do not, and cannot, get them; but it is always understood that a man who enters the military service goes into a chivalrous service, looking more to honour and glory perhaps than to his pay. He then goes on to a line to which the civil officer can never go. The civil officer can never attain any honours for warlike deeds.

2469. Do you happen to know that even captains and commanders in the navy are very glad to accept these same places?—They are very glad to do so, I believe.

2470. In unhealthy climates?—In any climates. A man goes where he is ordered.

2471. He is not ordered to do so?—He volunteers.

2472. A storekeepership is not reckoned a bad thing, is it?—Certainly not.

2473. Notwithstanding the badness of the climate?—It appears so.

2474. Do you suppose that when I was First Lord, if I had a storekeepership at Ascension to give away, I should not have had captains and commanders to accept that place?—I have no doubt you would have had plenty.

2475. And officers of high standing would have been very glad to have accepted that employment?—Of moderate standing. No captain of any high standing would have liked to go to Ascension.

2476. But you happen to know that an officer of very considerable standing took the storekeepership at the Cape?—Yes, Captain Drew.

2477. And a commander was sent out to Hong Kong, and was very glad to go?—Yes. These are relative questions of very great strength.

2478. Was not that commander a brother of Sir Hyde Parker, who was afterwards Senior Naval Lord of the Admiralty?—I believe he was.

2479. Hong Kong is not healthy, is it?—I believe it is very unhealthy.

2480. Those officers in their own public service are exposed to climates still more unhealthy, and are subjected to much harder work than a storekeeper, on the whole?—That is a relative question. With regard to the officers who accepted those situations, such as commanders, they were very glad, if they could not get employment in their own line, to accept those situations, because they had never been trained to those situations, but the people who had gone in as junior clerks, perfectly understood the business; therefore to give a man a situation

situation to which he had not been trained, was somewhat more of a favour than to give it to a man who had been trained to it.

2481. That did not make the climate healthy or the salary larger?—No.

2482. Notwithstanding all the effect of the climate upon your health at Ascension and Bermuda, when you left Bermuda you were entitled to a retired allowance higher than the half-pay of the oldest captain in Her Majesty's service?—I believe so

2483. Mr. *Roebuck*.] Because those gentlemen suffer a greater hardship than you do, does that lessen yours?—That is the very point that I was desirous to come to. I am only going upon the abstract question, which has no reference to any relation between different officers in the service.

2484. Sir *H. Willoughby*.] Is it a likely thing that a captain in the Royal Navy would remain 19 years at Bermuda as storekeeper?—No captain who loved his profession and was desirous to get on to the head of that profession, as a military man, would like to remain 19 years; and I much question whether, if a man was a man of ability in his line, he would ever bear up, as it is termed, for a situation of that sort, and leave the chivalrous and warlike line.

2485. Mr. *Fitzgerald*.] Those officers have their half-pay as well as their salary; in the case of this gentleman who was appointed to Hong Kong, he would receive the salary attached to that office, and his half-pay in addition?—I believe so; I am not quite sure. Provided the salary is not above three times the amount of his pension, he receives the pension as well.

Mr. *Alfred De Blois Bliss*, called in; and Examined.

2486. *Chairman*.] ARE you employed in the Poor Law Department in Dublin?—Yes.

2487. How long have you been in that employment?—Eight years.

2488. Are you on the establishment, or are you a supernumerary clerk?—I am a supernumerary clerk.

2489. As a supernumerary clerk are you entitled to any superannuation allowance?—None, whatever.

2490. Is that a hardship of which you complain?—It is one of the grievances of our position, of which we complain, together with the uncertain tenure of our office as supernumerary clerks. We are liable at any time, upon a reduction of business in the department, to be discontinued and sent away with a small gratuity of 25 *l*.

2491. Those are the terms of your service, are they not?—They are; but I consider that although the terms of the employment were in the first instance of a temporary character, that where such employment has extended over a period of five years, some measures should be adopted to do away with our present anomalous position.

2492. Do you think that it should not be competent to the Government to employ supernumerary clerks, if they find it convenient so to do?—No, I do not mean that; but we wish that the services of those officers, who have been trained in one department, should be made available for other departments when their services are no longer required in the department in which they are at present employed.

2493. What is the precise nature of your complaint?—The uncertainty of our position.

2494. That arises from your liability to be discharged if your services are no longer required?—Exactly.

2495. Are not those the terms upon which you accepted the employment?—Yes; but we did so with the hope that we should succeed to a permanent position upon well conducting ourselves. Practice has established as a rule, that all appointments in the Poor Law Office are made from the supernumerary class when vacancies arise, but such is not the system adopted in the Board of Works.

2496. You think that all the supernumerary clerks, after they have been discontinued, ought to have a preference with regard to appointments when vacancies occur?—Yes, where their services have been of an efficient character; and in illustration of the nature of such services, I have prepared a statement, for the consideration of the Committee, showing the duties performed by the supernumerary clerks in the Poor Law Office, and Board of Works. (*The Witness here handed to the Chairman the Statement referred to.*)

Mr. *A. De B. Bliss.*

11 April 1856.

Vide Appendix.

2497. With regard to the superannuation pension, have you any statement to make upon that subject?—Nothing, beyond the expression of our wish to be brought under the terms of the Superannuation Bill; it would have the effect of giving us a permanence of office.

2498. In the first place, the Poor Law Department is a temporary department, is not it; even the clerks on the establishment are not under the Superannuation Act, are they?—They are not, but they have received pensions in some cases for loss of office.

2499. Have any clerks received pensions?—The assistant secretary is the only person; he was formerly the chief clerk; but I had forgotten at the moment, there are two or three cases in the office of clerks having received pensions for loss of office.

2500. The department generally is not under the Superannuation Act, and the clerks do not pay deductions?—They do not.

2501. Is it your proposal that the supernumerary clerks should be put upon the establishment, and should pay deductions and be brought under the Superannuation Act?—Yes, and receive pensions upon retirement.

2502. Then they would cease to be supernumerary clerks?—They should be a supplemental class of Government officers; it would be impracticable to make them permanent officers attached to one department in particular.

2503. Unless you are put permanently on the establishment, would you wish to pay deductions upon the chance of your obtaining a superannuation pension?—Yes; I believe the clerks have all a desire for that, rather than their present unrecognised position.

2504. You think that it would be a safe bargain for you to make to pay the deductions upon the chance of obtaining a superannuation pension, even if you remain supernumerary clerks?—The payment of a deduction would be incompatible with a temporary position.

2505. Instead of being supernumerary and extra, and temporary clerks, your application is, that you should become permanent clerks upon the establishment?—Yes.

2506. Would you, then, propose that it should not be competent to the Government, if they found it convenient, to employ supernumerary clerks under any circumstances?—No; but in regard to appointments, it would be to the advantage of the Government to employ those men in other departments who had been found efficient in the office in which they had been employed, when they might not be able to get men thoroughly trained; all Government clerks should have a training in the first instance, before permanently appointed.

2507. You propose that the supernumerary clerks, at every office, should be considered as permanent clerks, that they should be entitled to superannuation pensions upon retirement, and that their salaries should be subject to deductions?—Yes; that is, that they should be considered permanent after five years' service.

2508. Sir *F. Baring.*] What pay do you receive at the present moment?—Six shillings a day for six days in the week, after nearly 10 years' service in the two Commissions, the English and the Irish; I have 93 *l.* and some odd shillings a year.

2509. What does a junior clerk receive in the Poor Law Office?—The minimum salary of the fourth or lowest class is 80 *l.*, rising by yearly increments of 5 *l.* to 100 *l.*

2510. Is that at all the same scale as is usual in the Customs and other public departments?—No; the maximum salary for a clerk in the lowest class in the Board of Works is 130 *l.*, I think; and I believe, 280 *l.*, in the Chief Secretary's Office.

2511. What does the lowest clerk in the Customs, upon the establishment, receive?—I am not aware; I think 80 *l.* is about the minimum salary for the lowest class of Government officers.

2512. You receive no retired allowance, do you?—None whatever.

2513. Would you be glad to get a place of 80 *l.* a year upon the permanent establishment?—I should think, after the years that I have served, and the nature of the duties entrusted to me, I might be entitled to look for a better position.

2514. Looking at it as a mere pecuniary question, would you not be very glad to get a clerkship of 80 *l.* a year, with the prospect of a rise, and paying the deductions for your superannuation allowance?—I would, notwithstanding

standing the loss between 93 *l.* and 80 *l.*; the permanence of office, I think, would compensate me for that, with my chance of promotion to higher classes, which I might reasonably look forward to, having once passed the bar. Mr. *A. De B. Bliss.* 11 April 1856.

2515. Mr. *Fitzgerald.*] How long have you been in the office as a supernumerary clerk?—Eight years in Dublin, but previously in the London Poor Law Board.

2516. Are there any other gentlemen who have been in the office for the same period?—Several. The supernumerary service of the lowest class in the office may be stated at nearly five years.

2517. Though you are taken on apparently for a temporary employment, yet that employment has lasted, in the case of a great number of gentlemen, for a period of a good many years?—It has. In the case of the Board of Works supernumeraries, there are officers who have been in that temporary capacity in the service for from 10 to 15, and, in one case, 19 years, though they have not been in that particular department for more than 10 years; but nearly all of them have been there for that period.

2518. The person who has been employed for 19 years has been during all that time a supernumerary clerk?—Yes; discharging important duties, first-class duties in many instances.

2519. Is there any difference in the nature of the employment to which the supernumerary clerks are put and that of the gentlemen who are upon the permanent staff of the establishment?—The permanent staff generally get the preference of fixed duties; but when gentlemen on the permanent staff go on leave of absence, the supernumerary clerks have in many instances to take up their duties, consequently they become acquainted with all the duties of the department; in the Board of Works, I am informed, the duties performed by the supernumerary clerks are of a superior character to those discharged by very many of the establishment clerks.

2520. Are there in your office instances of gentlemen who have been appointed to the permanent staff of the establishment since the time at which you have been appointed as a supernumerary clerk?—Yes, between 20 and 25; but there are only two instances in which the gentlemen appointed were my juniors in point of service; the rule is in the Poor Law Office to promote them by seniority when efficiency will bear out the selection.

2521. Mr. *Macartney.*] Are you aware of any supplemental or supernumerary officer being incapacitated by ill-health from pursuing his duty in any of the offices?—I am not; that is to say, as the immediate consequence of his exertions in the discharge of such duty.

2522. Sir *F. Baring.*] My recollection is, that in some cases the extra clerks are under some scale of retirement; is that the case?—I am not aware of any cases of that sort; certainly it is not the case in the Poor Law Office, or in the Board of Works.

2523. In the case of the Poor Law Office, that office is not under the superannuation?—No; it is a temporary office, or one that must be periodically continued by Act of Parliament.

2524. All the clerks are temporary clerks?—Yes; looking at the office as a temporary one.

2525. Mr. *Macartney.*] Do you know of any cases of officers of the Poor Law being abolished and receiving pensions lately?—I do.

2526. How many?—I do not at the moment know the number; there were, however, several inspectors who were discontinued, and the assistant secretary, and other officers; also within the last few days the secretary.

Mr. *John Allen*, called in; and Examined.

Mr. *J. Allen.*

2527. *Chairman.*] ARE you an out-door officer of the Customs?—I am.

2528. Are you employed in the port of London?—I am employed in the port of London.

2529. What is the situation that you hold?—I am a tidewaiter.

2530. How long have you been a tidewaiter?—Twenty-three years.

2531. Were you appointed since 1829?—I was appointed since 1829.

2532. Have you any representation to make to the Committee upon the subject of superannuations?—Upon the subject of superannuation we would wish to represent that we are, being liable to greater severities of duty, from exposures to the inclemencies of weather, unable to perform our duties as long as

Mr. *J. Allen.*

11 April 1856.

as officers who are engaged in the in-door departments; our duties are so extended, and they are under such severities.

2533. Do you mean that your salaries are insufficient?—They are very low, and we consider them insufficient.

2534. You would wish to have them increased by the removal of the deductions?—Our great object is, that we may attain the maximum amount of superannuation at an earlier period.

2535. You do not object to the deductions?—We object to the deductions, as they prevent us, of course, from providing for our widows and children in the event of death.

2536. You would wish the deductions to be abolished?—Yes.

2537. What else do you desire?—A shorter period of service.

2538. You wish to have a different scale of pension for out-door officers and in-door officers?—Yes; we could show that our duties differ greatly from those of other departments, to the extent that 25 years in the water guard is equal to 49 years and 148 days in the waterside and warehousing department; that 25 years' service in the water guard is equal to 63 years and 60 days' service of the clerks in the in-door department, whose office hours are from 10 to 4, and those officers who are employed beyond those hours are paid; they are allowed a very liberal remuneration for overtime after those six hours per day, whilst the officers of the water guard department are compelled to perform their duties from 16 to 18 hours a day without any remuneration beyond that of the salaries and the day pay allowed them.

2539. In calculating the pension the day pay is not taken into account, is it?—Yes, it is.

2540. The day pay and the salary are taken together?—Yes; the average salary is 63*l.* 6*s.* 8*d.*; the highest amount of day pay that we can receive is 18*l.* 5*s.*, but we are liable to lose the day pay from sickness or from leave; the amount of the average pay is 81*l.* 11*s.* 8*d.* We have likewise been subject to a reduction since 1834 of 1*l.* 10*s.* per annum; our salaries were likewise reduced in 1832, 25 per cent., whilst the other officers of the water guard, such as tide-surveyors and others, were not reduced, but have absolutely been augmented since that period. At the time that they were augmented we were reduced 1*l.* 10*s.* per annum; nearly 15 per cent. was added to the salaries of the tide-surveyors. Of this we greatly complain, as pressing most heavily upon the tidewaiters.

2541. When you speak of being on duty 16 hours a day, your duty is not of an active character, is it?—It is both active and passive; I will show the nature of a tidewaiter's duty; I will state one day's duty; when boarded upon a ship at Gravesend, at six in the morning he is called from his bed to deliver goods in a craft for which he has to keep an account, as a clerk, the entire day, till six in the evening; his accounts are the first accounts taken of imports, therefore the accounts are of the greatest consequence almost in the revenue.

2542. Does the delivery of goods occupy the whole day, from six in the morning till six in the evening?—Generally the entire day; that is, upon imports; it has precisely the same effect upon exports. It is often longer than the 12 hours, for it sometimes is even to eight o'clock, and overtime does not commence till 14 hours duty a day is performed, and then he is paid less than the worst paid officers in the service, such as watermen and weighers; he is paid even less than those men. They are paid 1*s.* an hour, and although he is debarred from retiring to rest, he gets but 9*d.* an hour, and that is paid by owners or steamboat companies; but in the case of sailing vessels, he is paid but 6*d.* per hour, let his hours be what they may. The day is 12 hours, and should he go into the night watch he is paid 9*d.* per hour. Then if there are three officers aboard a vessel, the night is divided into 12 hours; that is, four for each; that makes his duty 16 hours a day, that is in the event of three officers being boarded; but where there are only two, which is generally the case on ships of the worst description, where the tidewaiter undergoes the greatest severities, where he has not room to put his head for six or seven consecutive days, in that case his duty is even more extended; his duty commences at six in the morning, to keep the deck; he must do that till six in the evening, at which time his night watch commences. The first watch expires at 12; the next watch expires at six in the morning; consequently he performs duty 18 hours a day, under the very worst circumstances, exposed to the inclemencies

mencies of the season, without a place to cover him, and that is continuous; consequently, for one day he performs 12 hours, and the next day he performs 24 hours. If he has the first watch on the one night, he has the second watch on the next night; so that one day he performs 12 hours' duty, and the next he performs 24, which makes an average of 18 hours.

2543. Mr. *Macartney.*] Do you mean to say that during 12 hours the officer cannot leave the deck to go to his own house for his meals?—He is not allowed for six or seven days to go to his meals.

2544. *Chairman.*] The captain of the ship is bound to find him some means of accommodation, such as bedding, is he not?—We are compelled to take those articles with us at a very great expense, for which we are not allowed one-half of what they cost us. The captain is bound to furnish us, according to the Order of the Board of Customs, with sufficient room under the deck to lay down a bed; that is often a wretched place, a place in which many gentlemen, I think, would not put their dogs.

2545. Mr. *Macartney.*] Has there been any calculation made of the average length of service that a man is able to perform as a tidewaiter in the port of London?—It would be difficult to ascertain that, as the dismissals are so very excessive.

2546. Upon what ground?—The dismissals arise from the severities of the duty; a man is not physically able to perform those duties; consequently the causes would be apparently a dereliction of duty, but in reality from physical inability to perform that duty.

2547. What is the average number of dismissals?—I cannot state exactly; but to show clearly a startling case, since 1829 (we cannot state with accuracy; we have applied for returns to be made, and have been refused them by the heads of the departments), as nearly as we can ascertain, nearly 2,000 officers have entered the service as tidewaiters; there have been but 12 of those, since 1829, that have received superannuation or compensation; there are but seven now remaining receiving superannuation, and the highest amount of that superannuation does not exceed 27 *l.* per annum.

2548. *Chairman.*] You are speaking of the port of London exclusively?—I am speaking of the port of London exclusively.

2549. Is your statement, that of 2,000 persons who entered the water guard service in the port of London since 1829, only 12 have been superannuated?—Only 12; it is nearly 2,000 who have entered.

2550. Sir *F. Baring.*] A great many have remained in the service, have they not?— There are but 600 tidewaiters in the service in the port of London.

2551. *Chairman.*] Some of them may have been promoted, may they not?—The promotion does not exceed six per cent. of the number of 600.

2552. Mr. *Fitzgerald.*] Can you state the number of dismissals in the last year?—No, but I could show it for one week; there were five the week before last.

2553. Mr. *Henley.*] How many out of the 2,000, who have entered since 1829, now remain in the service, whether in the same situation, or in a higher situation, or who are upon pension?—Not exceeding 550.

2554. Out of that 2,000 we may conclude that something like 1,500 have either died or been dismissed?—Have died, been promoted, resigned, or been dismissed. A great number, from the wretched nature of the duty, have given in their resignations.

2555. Does the 550 include the promotions?—Yes.

2556. And those now in the service?—Yes, and those now in the service.

2557. Sir *H. Willoughby.*] Can you state the numbers under the different heads that you have mentioned?—I cannot. I have applied for those returns, but have been refused them.

2558. Sir *F. Baring.*] Is not it an extremely difficult thing to get persons, except soldiers and sailors, who are good guards?—It is requisite that a tidewaiter should be a good guard, and a good clerk.

2559. I am speaking only of a guard; is not it a most difficult thing to get a man in the public service who is a good guard?—It would be extremely difficult in the Customs where the guard is so extended; there is not throughout the public service so long a guard as that of the Customs.

Mr. *J. Allen.*

11 April 1856.

2560. You can get a man who will write well, and who will be an honest man, but who is not a good guard, an extremely difficult thing to get?—Very.

2561. Mr. *Palmer.*] Why is that?—From having to perform his duties during the day, he becomes fatigued and worn out; having likewise to perform such a protracted duty during the night, he is unable, from physical inability, to perform the duty of a guard joined with that of a clerk during the day; he cannot perform so extended a duty.

2562. What are the actual duties of a tidewaiter on board a ship?—Taking a daily account of all the goods delivered or received into that ship; he has to be careful that nothing contraband is taken from that ship, and should anything contraband be taken from the ship, even though the man is attending to his duties, he would be dismissed.

2563. Sir *F. Baring.*] Supposing we take a ship boarded by three tidewaiters, in your calculation you have stated that the tidewaiter is engaged 12 hours in the day and four hours in the night, making 16 hours, but you have not divided the day duty at all?—No, there is no division of the day duty.

2564. You stated that the tidewaiter is obliged to take an account of all the goods that leave the ship, and to watch also; do you mean to say that all three are obliged to do that at the same time?—Yes, all three; it is requisite for the whole three to be on deck during the day, from six to six.

2565. Is each tidewaiter obliged to take an account of the goods leaving the ship?—There are two hatchways, one fore and one aft, and in some ships there are three. I allude to steamboats, in which case the three are employed, one at each hatchway, delivering goods from each; and in the event of there being only two hatchways the third is in the hold, to see that there is nothing concealed in the hold, or that he might be able to detect contraband goods concealed.

2566. In the case where there are three hatchways, it is necessary for all three to be there with their blue books?—Yes; they are all three employed at the same time.

2567. That is the case of a steamboat?—Yes, that is the case of a steamboat.

2568. With a sailing vessel a third man is not always employed with a blue book?—There are never three employed but on board the steamboats.

2569. Are they both of them at the same time constantly employed 12 hours with their blue books, the whole of that time?—Yes; they are employed the entire time.

2570. Take the case of a vessel loaded with sugar, what is the course pursued?—In that case there is but one officer, because sugar vessels deliver generally in the London or West India Dock; then there is only one tidewaiter on board.

2571. He keeps an account of the casks?—Yes; taking the marks and numbers, and checking them as they come up; but he must keep the gangway the entire day, from morning to night.

2572. That is in the river?—Yes.

2573. Mr. *Henley.*] You have spoken of steamers, do you principally allude to passenger steamers?—Passenger steamers, or steamers with cargoes.

2574. How much of that cargo is delivered from between Gravesend and Blackwall, or wherever the ship may be going?—Not a package.

2575. All that time this gangway duty is nothing?—That is but two or three hours during the day.

2576. Then the vessel goes to Blackwall, or some other place, and then the duty of delivery commences?—Not till the ship arrives in the Pool.

2577. Wherever it is the delivery commences?—Yes, after entry.

2578. Then your duty is of the kind which you describe, almost continuous, till the vessel is cleared?—It is continuous, passive, and active.

2579. How often, on the average, does an officer get on board a steamer?—The steamer duty is principally confined to officers belonging to Gravesend.

2580. How often do the officers belonging to Gravesend get on board a steamer?—With the great increase that there has been in steam vessels in the last few years, I should say the average would be nearly one half of his duty.

2581. Are the Committee to understand that one half of the vessels that come up the river are steamboats?—I cannot say that, but nearly one half of the duty of an officer would be on steamers, for many sailing vessels have no officers at all on board, such as vessels loaded with grain.

2582. How

2582. How many officers are put on board those vessels which contain Customs articles from the East and West Indies?—It is according to their ability to supply them at Gravesend; they are sometimes short of officers there, in which case numbers of vessels pass without having any officers put on board at all.

2583. Supposing you are put on board a vessel coming home from the West Indies, you have no arduous duty to perform till that vessel gets into the dock?—The duty is arduous; there is a cutter lying at Gravesend, called the "Princess Royal," from which the officers are compelled to leave; they go away from that cutter in boats night and day, for the purpose of boarding vessels which are going up the river.

2584. After you are put on board a vessel at Gravesend, what is the arduous nature of your duties till that vessel gets into the dock?—Very little till she gets into the dock.

2585. How many hours upon the average does that take with a sailing vessel?—Not more than from three to four hours.

2586. That is, if she is taken up by a tug?—Yes, which is the case nine times out of ten.

2587. What is there to do when the vessel gets into the dock?—There is but little to do.

2588. How long does she remain there?—Eight or ten days; it is dependent upon the nature of the cargo.

2589. How many hours a day are the dock hours for the delivery of cargoes?—The dock hours are but eight; but the hours of the water guard are twelve.

2590. If the dock hours are but eight hours, I suppose there is no delivery of the cargo going on for more than eight hours?—Yes, it goes on for twelve hours; the cargo is delivered into lighters; the cargo is delivered during the day on to the ship, and after four o'clock in the afternoon and before eight in the morning they deliver the cargo into lighters,

2591. What proportion of the ships in the West India trade deliver their cargoes, after the dock hours are over, into lighters?—The West India trade is scarcely a fair sample to take.

2592. You have taken the case of the steamers, let us have the case of the West India trade, and then we shall get at the average?—It is a daily occurrence for sugars to be delivered; I cannot state the average.

2593. Take the case of 20 or 30 vessels together; out of how many of those 20 or 30 vessels is there any delivery over the side into lighters after the dock hours?—At least 10 out of 12 deliver a portion of their cargoes over side before the hour of eight o'clock in the morning, and after the hour of four in the afternoon.

2594. Does that take place in the winter as well as the summer?—No, it does not; it is generally reduced one hour in the morning and one in the evening; they work during the hours of light; they will deliver from daylight till sunset.

2595. At all events, during the time that those vessels are coming up the river, there is no book-work?—No.

2596. That only goes on during the time of the delivery of the cargo?—That is all.

2597. Mr. *Fitzgerald.*] Have you regular turns of duty?—There are officers belonging to the Gravesend establishment, and officers belonging to the London establishment; there are two classes; the duties of the Gravesend officers, although comparatively they amount to a greater number of hours, are not so severe as the duties of the London officers.

2598. Take the case of officers in London, have you all your regular turns of duty?—We have.

2599. How many men are there on the London establishment?—Nearly 200.

2600. How are your turns of duty regulated?—By signing on a book or list at the Custom-house.

2601. Are you on a certain roster, and as one man is employed the next is taken?—Yes.

2602. Take your own case: in the course of the last week were you employed every day?—I will give you the last case: I was called on one morning at seven o'clock; I was employed during the day at the East India Dock with what we term a charge, that is, taking charge of export goods to an export

Mr. *J. Allen.*

11 April 1856.

vessel; you remain with those goods until delivered on board the vessel; then you have to take a receipt of the mate or the captain, or whoever is in command of the vessel, that they have received those goods on board; and they are then considered as perfectly secure on board the vessel. Two hours from the time of receiving the signature of this mate or master, we must return to the Custom-house, and attend there for duty; you have to sign your name upon the list again. They are kept upon passive duty the entire night at the Custom-house, without any chance of going to bed, which is called "being on a picket." During the night you are upon the picket, and it is not a very nice place where you are. The next morning you are called again, and are again off upon duty, without being allowed to retire to your home, to procure proper rest or refreshment. At the West India Dock I was exposed in an open boat to the inclemency of the weather, without anything to cover me beyond the clothing that I took with me, for 24 hours; that made my amount of duty 50 hours continuously.

2603. As your turns of duty are arranged, does not it happen sometimes that you may have a day or two at home?—It occurs generally every other day.

2604. You are, in fact, as it may be termed, waiting your turn?—No, it is not exactly so.

2605. You say that every other 24 hours you may not be employed; does your daily pay continue for that day, as well as for the day that you are constantly employed?—In that case it does, but in that case we are not an entire day without being employed, because it takes a part of one day, and a part of another. If I am sent upon duty at seven o'clock in the morning to take charge of goods to an exporting vessel, I remain with that charge the entire day; most probably in an open boat for a continuous 24 hours on the river.

2606. That may be or not; if you get your goods early on board, you are dismissed early?—That is so much the worse for the officer, because he has to return and go through the same on the following night.

2607. Mr. *Ricardo.*] I thought you said that the captain found means of accommodation?—We have nothing to do with the ship under the circumstances of which I am speaking; we are in open boats on the River Thames.

2608. Sir *H. Willoughby.*] How do all those details bear upon the question for superannuation?—Our main object is to show our claim for a shorter period of servitude, on account of the severity of our duty. As far as the case of superannuation goes, we rest our case upon what has been stated by Mr. Hamel, with which we are perfectly satisfied.

2609. Sir *F. Baring.*] You consider that, from the hardships of the work, you break down earlier than a common clerk who is engaged in in-door work?—Yes.

2610. Can you give the Committee any idea of the average age at which persons in your branch of the service generally retire?—The retirements have been so very few.

2611. There are a great many retirements under the old Act?—Those are generally exceptions from the general rule. They are mostly cases where officers have been employed on other duties.

2612. Surely there are a great number of tidewaiters who retire upon superannuation?—I have observed that of those who have entered subsequently to 1829, there are but 12

2613. I am asking about the general service; at what age do they usually retire?—Very immense numbers die previously to superannuation.

2614. With regard to those who retire and gain their allowance, you state that they are broken down early; if you know that they do so, you must know, to a certain extent, at what age they do break down?—If I could show the number retiring, and the age at which they generally do retire; there are so few who retire; they are exceptions from the general rule.

2615. I am speaking of the tidewaiters in general; and I ask what is the age, generally speaking, at which they retire?—At about 60 years of age; but the greater part of those who have retired within the last 20 years had been employed in lighter and easier duties for many years previously to their retirement; but if they had to perform the duties which I have to perform after 23 years' servitude, they would become so harassing and oppressive to them, that

that it would be impossible that any man could continue to perform the duty up to 60 years of age.

2616. Hitherto, generally speaking, you consider 60 years of age is the usual time of retirement: but with the additional duties, and the hard state of the present duties, you consider that the age of retirement would be lower than 60?—Very considerably lower.

2617. It has been stated to the Committee that under the present law it is contemplated that the age of retirement would be 65; is that the case with regard to your branch?—Very few tidewaiters would attain superannuation at that age if they had to perform the general duties.

2618. Under the old duties they retired at 60, did they not?—Yes.

2619. With these hard duties, the age of retirement would be earlier rather than later; is that your impression?—Not exactly. The reason that the tidewaiters' ages appear to be great is, that they have been taken from that duty, and have been placed to lighter duties; but according to the present regulation, they are entirely deprived of that; for they are now taking, for the performance of those lighter duties which were formerly performed by the senior officers, young and very inferior officers.

2620. Do you think that they will retire sooner or later in consequence of having harder duties to perform?—I think that they will be dismissed; it will not be in their power to perform their duties; and consequently they will be dismissed.

2621. There will be no retirement whatever?—There will be no retirement whatever.

2622. *Chairman.*] Am I correct in understanding your statement about the 12 tidewaiters in the port of London who have been superannuated since 1829, to be confined to persons who have entered the service since 1829?—Yes.

2623. Of the persons who have entered the service since 1829, only 12 have been superannuated?—Only 12.

2624. There may have been more superannuated who entered the service before 1829?—Yes.

2625. Mr. *Henley.*] You have stated, that in your judgment the change by which younger men perform the duties which were formerly performed by old tidewaiters, will lessen your chance of remaining a greater period in the service?—Yes.

2626. How long has that change taken place?—Within three years.

2627. Have there been many dismissals within the last three years?—There were five the week before last.

2628. Speaking of the last three years, have there been many?—Not above the average of the last 20.

2629. What would be the average for one year during the last three years?—I have endeavoured to ascertain that, but I have not been able to do so.

2630. Can you give the Committee any information with regard to the age of persons who have been dismissed within the last three years, whether they were old or young officers?—I cannot; but I must admit that they have been principally officers under 20 years' servitude that have been dismissed.

2631. If they have been young officers who have been dismissed, their dismissal has not arisen from incapacity for performing their duties owing to age?—It has at present not so severly affected old officers, but according to the present regulation it evidently must have a tendency to do so.

2632. Still, so far as it has gone, I understand you to say that the bulk of the dismissals are not old officers, but young officers?—Officers under 20 years' standing.

2633. What is the ordinary age at which a man enters the service?—The average age would be about 24.

2634. Then they would be under 45 years of age?—Yes.

2635. Of course, in the prime of life?—The prime of life in most other departments, but not in the case of tidewaiters.

2636. What is your opinion of the age at which a tidewaiter is an old man?—If he has to perform the general duties of a tidewaiter at the age of 24, when he arrives at the age of 53 he is unable to perform those duties longer.

2637. All those people who were dismissed at the age of 44 do not come into that category?—No.

Mr. *J. Allen.*

11 April 1856.

2638. Mr. *Macartney.*] In your establishment the emoluments arise from salary and day pay?—They do.

2639. There are three classes, are there not?—Yes.

2640. And you make the average of the salaries 63 *l.*?—Yes, 63 *l.* 6 *s.* 8 *d.* is the salary; the average amount of pay is 81 *l.* 11 *s.* 8 *d.*

2641. How are the superannuation deductions from the salary made?—Quarterly.

2642. There is a superannuation deduction also made from the day pay?—It is made from the quarterly salary; the salary is divided into three payments, but the quarterly amount of deduction for superannuation is made from the quarterly payment.

2643. Both the salary and the day pay?—Both the salary and the day pay, quarterly.

2644. Suppose a tidewaiter who has made his quarterly payment upon the quarter ending the 31st of March, having hitherto made nothing but quarterly payments upon his salary and day pay, dies upon the 1st of May, that is one month after, what deduction is made then when his widow or representative applies for his pay and salary?—His deduction is in proportion to the full amount of day pay, although not received, as well as upon the salary, up to the very hour of his death, for the superannuation fund.

2645. *Chairman.*] That is to say, that portion of his salary is subject to the same deductions as any other portion of his salary?—It was not upon the salary alone, but upon the day pay; if a man had been 12 months off duty, and had not received one penny day pay, the deductions would take place upon the day pay which he had really not received.

2646. Mr. *Macartney.*] From the salary?—From the salary. I remember the case of a Mrs. Clarke, who is now in a most destitute condition; she is the widow of an officer; for the two months previous to his death he was receiving no day pay, indeed the quarter had very nearly expired; upon the receipt of the small residue of his salary by his widow I think 10 *s.* 8 *d.* was deducted.

2647. *Chairman.*] Are the deductions made from a sum to which he is not entitled, and which he does not receive?—The deductions upon a tidewaiter's first pay; estimated at 92 *l.* per annum, are 2½ per cent; the deductions are made from the entire amount of daily pay and the salary; the average salary is 63 *l.* 6 *s.* 8 *d.*; the maximum is 75 *l.*

2648. Do you mean to say that the deductions are made upon a portion of the day pay to which he is not entitled?—Which he has not received.

2649. Does he never receive it?—He does not.

2650. Mr. *Henley.*] It is made upon an estimate, being more or less; if he gets more he still pays the same fixed amount?—It is taking the average of the whole number of tidewaiters; it is an estimate of their average salaries or incomes, and it is deducted accordingly, whether the man is in sickness or in health.

2651. *Chairman.*] Sometimes it tells against him, and sometimes it tells in his favour?—It very seldom tells in his favour; it is generally against him; it is likewise taken from him in the case of having leave, though his leave is very confined.

2652. Mr. *Henley.*] What is the practice with regard to absence on account of sickness?—A stoppage of the day pay; and it is the same in the case of absence from accidents.

2653. With regard to the salary, not the day pay, what is the case?—The salary is not stopped, but the day pay is stopped.

2654. For what length of time is the day pay stopped in case of sickness?—Generally for 12 months if he is unable to resume his duty; after a certain period, upon the representation of the medical adviser, he is allowed his salary, or half his salary, for 12 months, to retire, and at the expiration of that time to be reported upon, whether he is in a position to resume his duty.

2655. How many weeks or months is he allowed to be off duty receiving his salary?—I am not aware whether there is any definite time.

2656. What is the average custom in the service?—I do not know.

2657. Do you think that it would amount to six months?—I think that it would, fully.

2658. Do you think that it would amount to nine months?—I think there have

Mr. *J. Allen.*

11 April 1856.

have been cases in which it amounted to nine months; but I cannot speak with any accuracy upon that matter.

2659. What is the course taken by way of satisfying the authorities that a person is really sick and unable to do his duty?—Dr. M'William is the medical attendant of the department; and immediately upon being unable to perform your duties, you place yourself under Dr. M'William, who reports weekly upon your condition.

2660. Does he prescribe?—Yes, and he attends you daily, if required.

2661. And that is without charge to the officer?—Yes; I believe Dr. M'William is paid by the Government.

2662. That ought to be taken as some addition to the officer's salary?—In some cases it may be so; it is so with a sickly man, but it is not so with a healthy man.

2663. That is, upon the average. According to the severity of the duty that you have described, parties being so much exposed, are more liable to be sick?—Yes; of course disease is engendered from the sleeping places being in such unwholesome, filthy situations.

2664. If they are liable to those causes of sickness, of course it is an advantage to have an able medical attendant to attend them?—A very great advantage.

2665. Is that extended to the families of the officers?—No, it is not; it is extended to all the subordinate officers of the Customs; the officers in every department have the same privilege and benefit.

William Henry Stephenson, Esq., called in; and further Examined.

W. H. Stephenson, Esq.

2666. *Chairman.*] I THINK you entered the civil service before the year 1829?—Yes, I did.

2667. Since you have been in the Treasury have you become familiar with the practice of granting superannuation pensions?—I have.

2668. Have you had occasion to consider the subject generally?—Yes, I have thought a good deal about it lately.

2669. Are you aware of the objections that are made by a portion of the civil servants who have entered the service since 1829 to the system of deductions as established by the Treasury Minute of that year, and by the Act of 1834?—Yes; I have frequently heard those objections stated in different ways.

2670. Which objections appear to you to be the most deserving of weight?—My own opinion upon the subject has always been that the system of abatements is a wrong one in principle, and I think it is both inequitable and impolitic in practice.

2671. Why do you think it is objectionable in principle?—I have always thought that it was the duty not less than the interest of the State to provide for its worn-out servants, and therefore I think it wrong upon the part of the State to shift that burthen from its own shoulders to the shoulders of the public servants.

2672. You think that the remuneration of every civil servant ought to consist of a salary and a pension, that salary being free from all deductions?—Yes, that is my opinion.

2673. With regard to the want of equity, what do you say?—It seems to me to be inequitable to compel persons to pay for a contingency which, in the great majority of cases, they never derive any benefit from.

2674. Can you give the Committee any idea of the proportion of the number of servants entering the civil service who are afterwards pensioned, and those who having entered the civil service, from various causes do not obtain a pension?—My belief is that about one-seventh of the whole of the civil service retire upon pension.

2675. Including those who entered before 1829 and those who entered since 1829?—Yes, taking the whole service altogether.

2676. Confining yourself now to the in-door civil service, throwing out of account the tidewaiters and the coast guard, and officers of that class, do you believe that of the clerks, and persons who perform duties of the nature of

W. H. Stephenson, Esq.

11 April 1856.

clerks in the different public offices, not more than one in seven is superannuated?—No; I think the average is higher there, because the one-seventh includes all those who are liable to deductions, and a very large proportion of them would be men employed upon out-door duties, therefore if you separate the indoor, the average would be higher.

2677. With regard to the class of the civil service who pay the deductions, you think that not more than one in seven obtains a pension?—I think so.

2678. You also stated that you thought the system was impolitic?—Yes, I say so, because I think it is impolitic upon the part of the Government to maintain a system which certainly engenders a sense of injustice on the part of those subjected to it, and tends to disturb the good relation which ought to subsist between the Government and its public servants.

2679. Would not the effect of simply abolishing the deductions be merely to make a rateable addition to the salaries of persons entering the service since 1829?—It would make an addition to their incomes, but I can hardly view it as an addition to their salary, because the very fact of two men filling the same office, one having entered the service a little earlier than the other, and receiving different rates of remuneration, I think proves that the nominal salary ought to be a fixed rate, and that any deduction made from that is really a diminution of the proper salary of that office.

2680. Still the practical effect of the abolition of the deductions would be to make an indiscriminate addition to the incomes of all persons who have entered the civil service since 1829?—Undoubtedly.

2681. Do you attach any importance to the objection which has been made, that there has been a breach of faith on the part of the Government to the civil service?—Not the slightest.

2682. Do you believe that the persons who have entered the civil service since 1834 have generally understood the terms upon which they entered it?—I think it is their own fault if they have not.

2683. Do you believe that the provisions of the Act of Parliament are clear?—Perfectly, to my mind.

2684. Do you think that the Act has been carried into effect according to its spirit and letter, by the different Governments which have administered it?—Yes, I do think so.

2685. Then you do not at all agree in the complaint that has been made, that the deductions ought to have been funded for the benefit of those who paid the deductions?—I think it is very clear, from the words of the Act, that it never was contemplated that a fund should be formed.

2686. Do you not believe that the practice of the Treasury in carrying the annual deductions to the account of the revenue, is that which was intended by the Legislature in passing the Act?—Yes, I think it must have been so; I do not see any other course that could have been taken with them.

2687. Do you think that the Government could have made any profit, according to the views of some persons, if they had funded the deductions annually?—The Government could have made no profit by it, so far as I can see, in any way.

2688. Are you not aware that there are calculations made by some members of the civil service, that the Government has derived a great profit from the system of deductions?—I have seen a good many of those calculations, but I confess I never had any faith in them.

2689. Sir *H. Willoughby.*] I understand you to say that you are distinctly of opinion that it would be wise that these deductions should not be continued?—Yes, I think so.

2690. Are you prepared to go that length, assuming that it would be necessary to revise the amount of the salaries?—My own impression is that if you were to revise the salaries of the public officers generally, upon fair and liberal principles, you would find that you would not be able to reduce them below the amount at which they are at present nominally fixed.

2691. It would be fair to enter into that consideration?—Certainly.

2692. Viscount *Monck.*] Considering the relation subsisting between the salaries given to persons who entered before 1829 and those who have entered subsequently to 1829, do you persevere in the answer that you have just given; do you think that it would be necessary to enter into the question of salaries in case the abatements were withdrawn?—No; my answer was, that supposing you undertook

undertook a revision of the salaries generally prevailing in the public service, I did not think that they would admit of any reduction, independently of the contributions.

2692*. Therefore it would not be necessary if the abatements were abolished to enter into the question of salaries?—No, it would not be necessary.

2693. *Chairman.*] You stated that not above one in seven of the persons entering the civil service are superannuated: can you give the Committee any details as to that ratio; how many are dismissed, how many leave the service voluntarily, and how many die?—No, I do not think I could now. I know that in some particular departments of the service great numbers leave voluntarily.

2694. The proportions differ materially in different offices, do not they?—Yes, greatly.

2695. On what data is your statement founded?—It is made upon calculations formed by others. I should be sorry to speak confidently upon the subject, but it is an impression made upon my own mind by calculations which I have seen from different departments upon the subject.

2696. Is that impression confirmed by all that you know from facts coming under your own observation?—Yes; so far that I can readily believe it to be the case; but it is not a calculation into which I have gone sufficiently deeply to be able to say that it is a correct one.

2697. Mr. *Rich.*] Speaking of the revision of salaries consequent upon doing away with the deductions, revisions do take place from time to time?—Yes, frequently.

2698. Since the year 1829, when the deductions were first imposed, various revisions of all the departments have taken place, have they not?—There is hardly an office that has not been revised.

2699. In some cases the salaries have been raised, and in other cases the salaries have been reduced?—In some cases the salaries have been raised.

2700. With regard to the cognisance of the officers entering the service, does not every clerk enter on probation?—Yes, he is supposed to do so.

2701. Consequently before the term of his probation is out it is impossible that he should not become acquainted with the fact of deductions being made?—Quite so.

2702. Viscount *Monck.*] With reference to the question of revision, you have yourself been very largely engaged in the revision of different offices?—Yes, in several offices.

2703. In considering the salaries to be attached to particular offices and different departments, you have had occasion to consider offices in which the abatements were paid as well as offices in which the abatements are not paid?—Yes; I was engaged in revising two offices at the same time, one of which was under the Superannuation Act and the other was not. We fixed the salaries of both without reference to that matter in either case.

2704. Are those recommendations of yours generally acted upon at the Treasury?—I think they have been acted upon in all cases in which I have been concerned in revisions.

2705. Was any change made in the rate of salary attached to different offices from considerations of the kind which have been referred to?—Not in any case where I have been concerned.

2706. Sir *F. Baring.*] You stated that you thought, if the salaries were revised, it would be found that the remuneration to the public servants is not too great?—That is my impression.

2707. The remuneration to the public servant who entered before the passing of the Minute in 1829, consists of a salary without deduction, and a superannuation granted by the public?—Yes, it does.

2708. The remuneration to those who have entered subsequently to 1829, is the same salary, with a deduction of five per cent. and 2½ per cent., and a smaller retired allowance?—I should rather doubt the correctness of calling the superannuation allowance a part of the man's remuneration; it is a part of the condition of his service, but I do not know that it is fair to call it a part of his remuneration.

2709. You are not aware that the Admiralty are very much inclined to hold it to be a remuneration?—It is an inducement which you offer to a man to

W. H. Stephenson, Esq.

11 April 1856.

come into the service; but I do not consider that it is a part of the remuneration for his labour; it is an advantage that he gets, clearly.

2710. If I buy an article for a certain time, and a less deferred annuity after a certain time, is not that less deferred annuity part of the price that I pay for that article?—No doubt it is.

2711. Considering labour as an article, is not the deferred annuity upon retirement part of the price that I pay for the labour?—Yes; but I think that the principle upon which the State pensions its servants is of a different nature to that. The State does it because it does not think it right that a man who has served faithfully should retire in distress, or should be distracted by those efforts which a man would make in order to secure a provision for his family.

2712. Is not a public servant who entered the service before 1829 much better off than a public servant who entered after 1829?—Clearly so.

2713. Which do you consider is the proper salary; one is less than the other?—The proper salary is the nominal salary voted in the Estimates.

2714. You think that the old salary, with the old retired allowance, is the proper remuneration?—Yes; I think the salary borne upon the face of the Estimates is the fixed remuneration for the office.

2715. With the old or the new retired allowance?—To my mind, that does not form a part of the consideration.

2716. Do you mean to say that it does not signify the least whether there is a retired allowance granted or not?—No, I do not mean to say that

2717. You would rather take a place which has a retired allowance, besides the salary, than a place which had no retired allowance?—Certainly I would.

2718. Which is the fair remuneration, do you think, for the public service, the remuneration which is given to servants who entered before 1829, or that which is given to those who entered subsequently to 1829?—That which is given to those who entered before 1829, namely, the salary without the deduction.

2719. You think that the public servants now are unfairly paid?—I think that the diminution to which they are subjected on account of their superannuation is, *pro tanto*, a diminution of the remuneration for their labour.

2720. You think it a question for remuneration?—I think that the old salary is the fair remuneration, the proper salary.

2721. What do you mean by the proper salary?—There have been various revisions of offices at different times, and at those times it has been settled what is the proper salary that a man should have for the character of the work that he is called on to perform.

2722. How do you calculate the proper salary for any given office?—It is difficult to state exactly all the considerations; when you are revising the salaries of one office you compare them with the salary of other offices, and that gives you a general fixed rate, I think.

2723. If you wanted any other article but a clerk how would you calculate what you ought to offer for it?—Of course you would go into the market and see what you could get it for.

2724. Do not you think that labour of every kind is an article?—But you want a picked article in the public, the political service.

2725. You would ascertain in the market what was a good article?—Yes.

2726. Are the public servants now good articles?—Yes, I think so.

2727. You get for the present remuneration or salary a good article?—Yes, you do, certainly

2728. Therefore is not that a proper salary?—I think that there are a great many considerations that should weigh.

2729. Is not that, according to the Treasury code, a proper salary?—If you went into the market, and said, Here is an office worth 500 *l.* or 600 *l.* a year, who is the best man to take it? I dare say you would get plenty of good men in that way. But that is not the mode in which you supply the wants of the public service. You engage a man at a very early period of life; when he has no choice of his own. He is placed in that situation by his parents. It matters little to him at that time whether he pays that abatement or not. He probably does not think about it. But when, in the course of his service, he rises to the higher grades, and marries, and has a family to provide for, then he becomes sensible

sensible of the diminution of his income, and feels the grievance of being subjected to it.

2730. You are aware of Sir Charles Trevelyan's Report upon the public service?—Yes.

2731. His notion is, that if you were to open the public service to public competition you would get a better article?—Yes, that is his idea.

2732. Consequently his notion must be that the present salary is capable of procuring even a better article than is now obtained?—Yes, according to that view it is so, no doubt

2733. You stated that it is wrong in principle that the public should pay a retired allowance to their servants and charge for it by a deduction from the salary; what is there wrong in principle in that?—You must remember my answer was, that I considered it the duty of the State, as well as its interest, to provide for its worn-out servants, and if that is a correct principle, then it is wrong for the State to shift the burthen from its own shoulders to the shoulders of the servants themselves.

2734. When you speak of the State, you speak of the Government, do you not?—Of the public.

2735. Is not whoever acts for the public a trustee for the public?—Undoubtedly.

2736. Has not a taxpayer a right to have his work done at the cheapest rate; ought the public servant to be paid more than is paid for any similar article?—There are a great many considerations involved in the public service; I can scarcely follow that argument, I confess.

2737. Do you think that the Admiralty are bound to pay more for iron or hemp than any other shipbuilder?—No.

2738. But if they employ a ship-carpenter, are they bound to pay him a higher remuneration than he would receive elsewhere?—If they want a better class of work, and are anxious to have a man who will stay with them under all circumstances, I think there are reasons why they should give a higher price.

2739. They must compare the price which they pay him with the average price in the market?—Yes; that must form the basis of their calculation.

2740. They ought to give an equal remuneration to that which the article would command in the labour market?—I think they should give something higher.

2741. When you talk of a higher salary, have you taken into consideration what the advantage is of permanent labour?—Yes, I do take that into consideration.

2742. Do you consider that a great advantage, or not?—Undoubtedly it is.

2743. A good clerk in a public department has a great advantage in that?—Undoubtedly.

2744. He is not liable to any accidents, such as he would be liable to in the merchant service; such, for instance, as his employer failing, or dying, or any thing of that kind?—That is a consideration, no doubt.

2745. If, when you fix the salary, you fix it at the same rate as it would be in the mercantile employment, the public servant has the advantage, besides that salary, of permanent employment, has not he?—Yes.

2746. In point of fact, he has that *plus*?—I do not know that the permanency of the employment is more than in the merchant service, except the contingency of the master failing, or a change of partners, may so far alter their position, or something of that kind; that does add something to the element of fixedness; but there are a great many things in private service which give an advantage over the public service. I think there is a greater range of offices to which a man may aspire. How often do we hear of men being taken into partnership in mercantile houses or banks, and those banks and mercantile houses pay very large salaries to the men who manage their businesses. A man entering from the very bottom of an office of that kind always feels that he has a very good chance of obtaining one of those prizes by-and-bye, which are far above anything that the public service offers.

2747. I am speaking of the clerkships in the first entry; have you ever accidentally inquired of persons who are employers of labour in mercantile establishments whether their own people would be inclined to accept public employment at a lower salary?—I had an opportunity of ascertaining that to a certain degree the other day, in the instance of an opportunity being offered

W. H. Stephenson, Esq.

11 April 1856.

for some young men being brought into one of the public offices. The head-master of a large endowed school was applied to, and he went to four or five lads who had been brought up in the school, one of whom had gone into a merchant's office, and another into a bank; and four out of the five declined to change places, because they thought that their opportunities were better in the merchant or banking service than in the public service.

2748. *Chairman.*] Do you believe that there is any general wish on the part of the civil servants of the Government to quit the service of the Crown and go into the commercial service?—I do not think there is. I do not think that the opportunities of doing so are easy, nor are such situations generally accessible.

2749. Sir *H. Willoughby.*] Is it not a practical grievance that the civil service had salaries of a certain amount up to a certain epoch, namely, the Treasury Minute of 1829, and the Act of 1834, and suddenly there were deductions made from those salaries?—There was no suddenness in the abatement being made, because it was not applied to any persons who were at that time in the service. The Minute of 1829 said that all persons thereafter entering the public service should be subjected to those abatements.

2750. Was not it the fact that the salaries were altered in the year 1834 to the extent that they became liable to deductions?—The operation of the abatements from salaries commenced from 1829.

2751. If that Act had not passed, those salaries would have been received without deduction?—Yes, they would.

2752. Is not it the fact that there is a deduction made from the salaries of the civil servants, and does not that constitute the grievance?—The grievance is that they are subjected to that abatement from their salaries.

2753. Mr. *Palmer.*] And that they are not all secure of deriving any benefit to themselves during their lifetime though those deductions are made?—Quite so.

2754. Mr. *Fitzgerald.*] Can you call the pension a part of the remuneration, when it is perfectly uncertain whether the person will receive it?—No. I have before said that I do not think it can fairly be reckoned as a part of his remuneration.

2755. If it was an absolute deferred annuity, and he was certain to receive it, it might be called a part of the remuneration; but if it is a contingent thing, it can only be called a condition, and not a part of his remuneration?—Just so.

2756. Viscount *Monck.*] The abolition of the abatements now would practically be an indiscriminate addition of 2½ per cent. or five per cent. to the incomes of all the officers who have been appointed since 1829?—Yes.

2757. Is there any more unevenness of application in that than there was in the indiscriminate diminution of the incomes of the officers who entered after 1829, by the deductions?—No, I think not.

2758. Therefore, as far as the argument goes, it would apply as much to the imposition of the abatements originally, as it does now to their abolition?—It would so.

2759. *Chairman.*] Does not the right to the superannuation pension upon the contingencies upon which it is given, according to the present law of insurance, guard against that contingency which it is most important to the civil servant to guard against, that is to say, the contingency of after having served a considerable part of his life, being compelled from ill-health to resign his office, and therefore to resign his salary?—Undoubtedly.

2760. If he dies in the service, so far as he himself is concerned, that contingency does not arise?—No, it does not.

2761. If he is dismissed, that must be assumed to be in consequence of misconduct?—Yes.

2762. If he resigns it may be assumed that he has some other prospect which he prefers to the civil service; then if you exclude death, or resignation, or dismissal, is not the contingency which the civil servant fears, that of his salary ceasing on account of ill-health, or incapacity to perform his duties, and thus being thrown upon the world without any provision?—Yes.

2763. Against that contingency, does not the superannuation pension completely secure him?—It does.

2764. Therefore is it not, in fact, a complete insurance against the principal risk

risk to which the civil servant is exposed?—It certainly is a complete insurance against the risk which he has the most reason to fear.

2765. By whatever name you may call it, is it not a very important inducement to him in entering the civil service?—Unquestionably.

2766. Sir *H. Willoughby.*] But previously to 1829 the civil servant had that same certainty of superannuation?—Yes, he had quite the same.

2767. Without paying for it?—Without paying for it.

2768. And therefore the removal of the deductions would only place the civil servant again in the position in which he was previously to 1829?—Yes.

2769. Mr. *Rich.*] Between the year 1829 and the year 1834 the deductions were made first by the Treasury, and subsequently by Act of Parliament?—Yes.

2770. Do you recollect whether during that time very great reductions of salaries did not take place throughout all the establishments in the country?—In 1821 the great reduction took place; but it did not come into general effect till a long time after, as it was only to take effect as vacancies occurred.

2771. Then in 1822 an Act was passed enforcing deductions from salaries at that reduced rate?—Yes.

2772. Between 1829 and 1834 were not almost the whole of the Parliamentary servants subject to a very severe reduction?—Yes, they were.

2773. The Secretaries of State were reduced from 6,500*l.* to 5,000*l.* a year?—Yes, they were.

2774. And the civil servants paying deductions were not subject to any general reduction of salary between 1829 and 1834?—Yes, I think they were; I think there was a reduction made in 1831; there was a very large reduction made in 1822, but a further reduction was made in 1831.

2775. I am speaking of the reduction subsequently to the Act of 1822?—There certainly was a reduction made subsequently to that.

2776. Do you recollect whether that reduction which took place in 1831 was at all equivalent to the reductions which were made in the salaries of the Judges, Consuls, Ambassadors, and Secretaries of State?—I apprehend not, because the great reductions in the general civil service had been already provided for, and were then coming into operation.

2777. May it not be conceived that this legalization of the five per cent. reduction might have been considered equivalent to the reduction of salaries in other establishments which did not pay the deductions?—I do not know; there is nothing, I think, to show that that was the case. I have never seen anything which induced me to suppose that those abatements were put on for any purpose but to provide for the large charge of superannuations; to reduce the charge for superannuations.

2778. You stated that you had revised various establishments and had not had regard to the fact whether the officers in those establishments paid deductions or not; are there any permanent establishments now which do not pay deductions?—There are establishments that are permanent in their nature, though they are not recognised permanent establishments; for instance, the Poor Law Boards in England and Ireland are neither of them permanently established, in the sense of being placed under the Schedule of the Act, but they are really, to all intents and purposes, permanent establishments.

2779. They are subject to renewal by Act of Parliament from time to time?—Yes, that is the case.

2780. Have there been considerations at the Treasury of bringing other similarly circumstanced establishments within the Superannuation Act?—Yes, there have been several.

2781. Others again have been considered not sufficiently of a permanent character to justify their being brought within the superannuation deductions?—Yes, or it may not have been brought under the notice of the Government.

2782. In such a case would not the less permanence of the establishment justify a rather higher rate of salary than one in which the permanence was considered so great as to justify their being admitted to pay the deductions?—Certainly, if you admit the principle that the superannuation is a part of the remuneration, you ought to put the man without the superannuation on a higher scale than the man with it.

2783. The extra clerks in the Treasury get a remuneration in the form of a diminished superannuation?—They get a superannuation: formerly the extra

W. H. Stephenson, Esq.

11 April 1856.

clerks were not considered entitled to superannuation at all, and it is only recently that they have been admitted to be entitled to superannuation.

2784. And I think there are regulations directing that from the superannuation to which they otherwise would have been entitled, a reduction should be made which would be considered equivalent to the fact of their not paying superannuation deductions?—Yes, and they pay that and an additional deduction of 10 per cent., which I think a hard measure.

2785. Sir *F. Baring.*] You stated that if the salaries had to be fixed with regard to two offices, one having the superannuation and the other not, the office which had a superannuation ought to have a lower rate of salary than the one that had not the superannuation?—Yes, on the supposition that the superannuation allowance is a part of the remuneration.

2786. You stated also, I think, that you had to consider the case of two offices, one having the superannuation and the other not, and that you put them both at the same rate of salary?—No, they were offices of a different standing; but what I meant to convey was, that it never entered into our consideration of the question at all whether they paid the abatements or not; the salary was fixed without reference to that question.

2787. Supposing you had to consider two offices of the very same kind, one with a retired allowance and the other without a retired allowance, in the case of that which had no retired allowance you would take with reference to the market price of labour the rate of salary?—Yes.

2788. But in the case of the office which had a superannuation allowance, that superannuation allowance being paid by a deduction, would you diminish that salary or increase it?—If you put it in that way, I presume that in the latter case I should increase it.

2789. Supposing the superannuation given was a fair equivalent for the deductions taken, how would it be then?—You must always bear in mind that the provision of the Act of Parliament is that there shall be an abatement made from the man's salary; it is an actual abatement to be made from his salary, and if you take into consideration the abatements in fixing the man's salary, it appears to me that you do not take the abatements from his salary.

2790. Suppose I give a fair salary to a man and take a deduction from him, and in return give him a retired allowance, supposing the allowance to be equivalent to that deduction, is he not just as well off as if he had a full salary and no superannuation?—No doubt he is.

2791. Then, in point of fact, supposing the deduction to be fairly adapted to the superannuation which the public servant received, you ought to have done just the very thing that you did do; you ought to have given both the parties the same salary?—Yes, exactly.

2792. Does not the whole question turn upon whether the deduction is too much or too little for what the public servant gets for the deductions?—Yes, in the financial point of view in which you place it. But my objection to these deductions rests on a different ground altogether.

2793. Mr. *Henley.*] You have stated that in one instance of an application to a public school, certain parties who had left that school declined to come into the public service from the private employment in which they were engaged?—Yes.

2794. Without naming the offices, can you state what class of office it was in which the situations were offered?—I think the office was the Privy Council Office.

2795. That would be one of the higher class of offices, would it not?—Yes; but in saying that, I must qualify it by saying that I am not quite sure whether the office which they were invited to was one that would have led through to all the upper departments. Perhaps the Committee will allow me to read what the head master said upon that subject. He was asked his opinion whether he could state the relative value set upon public and private employment by the class of persons educated at that school, which was a large endowed school, and he mentions four or five cases of these young men who declined, and preferred to stay where they were; and he says, that "Employment on the establishments of merchants and traders is more attractive to the more intelligent and best educated youth of the City of London School than the permanent public service. The reason of this preference is the indefinite prospect of future success which mercantile establishments offer. Young men

of

of talent and energy look forward to superintending branches, being taken into partnerships, opening establishments of their own, &c. &c., whereas the prospect held out by the civil service ends at a definite modicum. I should think the early prospect of rising from a lower to a higher class according to merit (by which I mean ascertained usefulness and efficiency in the performance of duties) would be an additional attraction, but I do not think that the posts which the Government has in its power to offer will ever prove so attractive to the youth of London as the indefinitely lucrative prizes of commerce."

2796. Mr. *Fitzgerald.*] Have you any objection to state the name of the gentleman who wrote that letter?—No; it was written by Dr. Mortimer, who is at the head of the City of London School.

2797. Mr. *Henley.*] You cannot state whether the office to which he specially alluded was one in which opportunities would have been had of rising to the higher departments?—I think not.

2798. Does not Dr. Mortimer qualify his remarks on account of the youths possessing rather high qualifications?—He says that private employment is more attractive to the more intelligent and best educated youth of the City; probably he was bearing in his mind the Civil Service Commission, which is now testing the qualifications of clerks by a rather high standard.

2799. Mr. *Macartney.*] The superannuations and salaries are very much in the department over which you preside in the Treasury, are they not?—Yes.

2800. If I recollect rightly, you have, upon more than one occasion, gone to Ireland upon commissions appointed to revise public establishments?—Yes.

2801. Were you upon a commission of which Lord Chandos was a member? No, I was not.

2802. You recollect the decision of that commission, of which Mr. Bromley was one and Lord Chandos another?—Yes.

2803. That was upon the demand of the Irish Secretary of the day?—Yes, it was.

2804. Do you recollect whether the result of that commission was an increase or reduction of salaries, or a reduction of the number and an increase of salaries? —There was a reduction of numbers, certainly; at this moment I do not bear in mind the relative scale of salaries.

2805. The Return gives an increase of salaries and a reduction of numbers? —Yes, it was a reduction of numbers, but an improvement of the condition of the different classes; that is my impression.

2806. Were you on the commission of inquiry into the Board of Works?—Yes.

2807. What was the result of the commission?—An increase of salaries and a reduction of numbers.

2808. You were lately on a commission, I think, to inquire, at the demand of the Commissioners of National Education, into the educational establishment in Ireland, to consider the rates of salaries of certain offices?—Yes.

2809. What has been the result of your labour there?—The Report has only just been presented, and I do not know whether it is approved of by the Government.

2810. We have official knowledge that part of the Report was acted upon, because the Estimates are increased according to the Report of the Treasury Commissioners with respect to the Educational Board in Ireland?—I was not aware of that.

2811. According to that Estimate there is an increase of more than 1,000 *l.* upon the salaries?—I was not aware of that.

2812. You stated that you conceived that there was no compact on the part of the Government, taking the words of the statute, to create a superannuation fund: that they were to take the deductions, and the civil servants were to take their chance of coming, or being entitled to come, upon a superannuation from the general fund?—Yes.

2813. Do you not conceive it a hardship to make a man contribute to that fund who does not look forward to remaining in the service for a pension?—Upon the general principle I object to abatements for that purpose, but every man accepts service under the Government upon the conditions of that service;

W. H. Stephenson, Esq.

11 April 1856.

vice; and I do not think that he has any right to complain of injustice, at all events.

2814. Suppose the decision of this Committee should be to continue the abatements either in their present shape, or in some more modified shape, do you think that it would not be a just and fair element to give a man the power, when coming into the service, of saying, I will look for a pension, or I will not look for it, and therefore I will be excluded from the contribution, or not?—I think the Government had better deal with that question upon general principles, and have the whole service come in upon certain conditions.

2815. You are of opinion that the superannuations are not founded upon justice and equity to the civil servants generally?—I do not think that the deductions can be said to be unjust; but I think that they are inequitable in practice, and unsound in principle.

2816. Mr. *Fitzgerald.*] Did not you state that the arrangement of the offices and the superannuations principally come through your office?—Yes, as far as the superannuations are concerned.

2817. Are you aware that the gentleman who at present holds the office of Receiver of Constabulary in Ireland was originally appointed in the year 1842?—Yes, I am.

2818. Are you aware that he held that office up to the year 1853, when his appointment was put upon a different footing?—Yes, up to 1853; it was constituted a public appointment at that time; previously to that it had not been so.

2819. Previously to that it was a public appointment, but one which he could hold in conjunction with private business, was not it?—Just so.

2820. Upon his appointment being put upon a different footing, he was put under the operation of the Superannuation Act?—Yes, he was.

2821. At what date do you put his period of service, with a view to superannuation; is it from the year 1842, or from the year 1853?—From the year 1853.

2822. Are you also acquainted with the fact that there are in that office gentlemen who have been engaged as clerks connected with the duties of Receiver of Constabulary for a considerable period?—Yes, I am.

2823. Do you know that in the case of one gentleman he had been as long as 29 years a clerk in the office of Receiver of Constabulary in Ireland?—I probably should remember the case if you mention the name; I know there is one person who has been there for a great length of time.

2824. Are you acquainted with the fact that he is a gentleman at the present time of nearly 60 years of age?—I do not know his exact age, but I know that he was a very long time in Mr. Cane's service before the Receiver of Constabulary was made an exclusive public appointment.

2825. At the time when it was an office which could be held in conjunction with private employment; was not it strictly a public appointment?—It was an employment for public purposes, but not strictly a public appointment.

2826. The case of the gentleman to whom I refer, whose age is now nearly 60, I suppose was similar to that of Mr. Cane, that he was placed under the Superannuation Act in 1853?—Yes.

2827. What is the earliest period at which that gentleman can become entitled to superannuation under the Superannuation Act?—After 10 years' service.

2828. So that he would be nearly 70 before he could attain the lowest amount of superannuation under the Superannuation Act?—Certainly.

2829. Mr. *Henley.*] You stated the case of some offices being placed under the Superannuation Act, which had not been so originally?—Yes; there are one or two offices; more properly speaking, I think departments have been added to offices.

2830. Is it within your knowledge whether the officers who were in those departments or offices wished to come under the superannuation fund, or have expressed any opinion one way or the other upon that change taking place?—In some cases they have applied to be placed under the provisions of the Superannuation Act.

2831. Are there any other offices at present, such, for instance, as any branch of the Privy Council Office, or any branch of the Poor Law, which it is believed would wish to come under the Superannuation Act?—I believe the Educational Department

Department of the Privy Council have expressed a wish not to come under it, and I rather think the Poor Law Board have said the same thing.

2832. In a case like those which you have alluded to before that have come under it, was it from application?—Yes.

2833. Sir *F. Baring.*] It has been stated that there is an impression among the public servants that the discretion used by the Treasury in increasing or diminishing the retired allowance is effected by interest and political pressure. How long have you been in the Superannuation Department?—Four years.

2834. During that time, have you any reason to believe that political applications have had weight in the increase or diminution of the superannuation allowance?—I can honestly say I think that no private influence or application has ever had the slightest effect in altering in any way the amount granted.

2835. Filling the situation which you do, do you believe that from the time when the system was first brought into play, the diminution or the increase of the superannuation retirement has been affected by political causes?—Not in the slightest degree, in any instance that has come under my notice.

2836. *Chairman.*] Can you explain the mode of superannuating the class of clerks called extra clerks?—The permanent extra clerks are not entitled to superannuation till after 15 years of service; they pay no superannuation abatements, and therefore in calculating what they would be entitled to, you have to take into consideration what the value of those contributions would have been if they had paid them; and besides that, there is an abatement of 10 per cent. made on account of their being extra clerks.

2837. They are 10 per cent. worse off than the clerks on the establishment?—Yes.

2838. Nevertheless, they are practically permanent clerks, without the same prospect of rising as clerks upon the establishment?—Yes. I think the designation which we now give them is a better one; we generally call them supplemental clerks.

2839. Is there any reason for making that deduction of 10 per cent.?—The reason for which it was originally made was stated in the Minute of 1824; at that time there was a very large number of extra clerks, many of whom were temporary: there was no distinction made between those who were temporary and those who had served a great length of time; and it was not considered that men who were liable to be discharged at any moment when the pressure of work ceased should have a claim to retirement; but in process of time the number of extra clerks became very much diminished, and then a new practice was introduced.

2840. What is the authority under which the extra clerks obtain their pensions?—Under the authority of a Minute of the Treasury.

2841. There is no Order of Council to that effect?—No. There is nothing in the Act to exclude extra clerks at all. Extra clerks are just as permanent officers as any others.

2842. You mean those that are really permanent?—Yes.

2843. There is a great distinction between the permanent extra clerks and the supernumerary temporary clerks?—Those who were formerly permanent extra clerks it has now been the fashion to call supplemental clerks.

2844. Temporary clerks are employed in some offices?—They would not be entitled to any retirement at all.

2845. Is it possible under any circumstances to give them anything more than gratuities?—Strictly speaking, you have no right to give them even gratuities; they are not entitled to anything at all.

2846. Sir *H. Willoughby.*] Was there no authority under an Act of Parliament for giving those allowances to those extra clerks?—The authority is general under the Act of Parliament to give to officers upon the establishment, who are under the Schedule of the Act; and the only question was, whether you chose to include the extra clerks as part of the establishment. Now, at the time when there were a great number of them, it was considered that they were not entitled as a body to superannuation, and they were not allowed to have it; but subsequently, when you came to cut off so many, as you only left those who were really permanent clerks, it was thought right that they should have the benefit of superannuation.

2847. *Chairman.*] They were not allowed to have the full benefit?—No.

W. H. Stephenson, Esq.

11 April 1856.

2848. Sir *F. Baring*.] You have now a clerk, a supplemental clerk, an extra clerk, a supernumerary clerk, and a temporary clerk?—Supplemental and extra are exchangeable terms.

2849. *Chairman*.] Are you acquainted with the operation of the scale of fortieths?—Yes.

2850. What is the reason that the clerks under 200 *l.* a year are subject to the scale of fortieths, and why is it made to cease at that amount; what is the ground upon which that particular line is drawn?—I do not know that I can give a satisfactory answer to that question, because it is one with which we have nothing to do in the Treasury; it is an Admiralty regulation; but I apprehend that it is because there are many men on day pay whose incomes would amount to above 100 *l.* a year, to nearly 200 *l.*, and I assume that that point is taken as the point at which the rate of day wages ceases; but I do not know of my own knowledge.

2851. The persons on day pay are not entitled to the scale of fortieths?—No.

2852. That scale is only applicable to persons with fixed salaries?—It is only applicable to persons with fixed salaries; what are called inferior officers.

2853. Mr. *Rich*.] In working out the superannuations of public servants who come from the dockyards, do you not find great inconveniences in settling the superannuations of those who have served under the minor scale of fortieths and the major scale of fortieths, and have then been raised?—Yes, it is a complicated calculation.

2854. And is it not very difficult to adjust the claims sometimes?—I cannot say that it is very difficult. You give a man credit for the whole of his service under the scale of fortieths.

2855. In working out the superannuation, how would you dispose of a man who had served only eight or nine years under the regular Superannuation Act?—That is the difficulty, because he is not entitled to superannuation at all under the provisions of the Act, and therefore you are obliged to calculate his retired allowance on the scale of fortieths, and you give him a little advantage in doing that.

2856. Do you see any practical objection in putting the whole of those persons who are in the receipt of salaries under the Superannuation Act?—So far as my own knowledge is concerned, I should greatly approve of that course.

2857. A distinction has been drawn as to the difference between compensations and superannuations; practically, do you conceive that a compensation very much differs from a superannuation?—It differs in this respect: in a case of compensation, you deprive a man of his office suddenly, when he is not expecting to be turned out of his employment, a man in the vigour of life perhaps, who has no means of obtaining other employment; and it has always been held that a man under those circumstances is entitled to more consideration than a man who works out his time.

2858. You would be glad, upon a reduction of office, in a case where the conduct was good, to give a higher retirement than in the case of a person who retired from infirmity, or who had completed his period of service?—Yes, I would, on the ground that I have stated.

2859. It has been stated that the superannuations should fairly be derived from what has been technically called the superannuation fund, but that where compensations are given, the State should pay those compensations, and that in no case, supposing there was a real superannuation fund, should the payments come out of the superannuation fund?—I do not see any reason why you should make a distinction in that case at all.

2860. A person so reduced stands very much in the same position as a person who retires?—Yes, so far as the nature of his allowance is concerned; he gets it at an earlier period, but the allowance is the same.

2861. In working out these compensations, are they not generally made partly with a view to the convenience of the officers in the establishment, some of whom may be desirous of retiring, and partly with a view to those who may not be considered efficient?—I think compensations are generally given when you have a reduction of office, that is for the good of the service.

2862. A part of the consideration is the retirement of such officers as may not be considered efficient?—I do not think you can properly consider it as compensation unless you reduce the office.

2863. You think it should be an abolition, or a reduction of the establishment?—Yes.

2864. Sir *H. Willoughby.*] That is a class of questions which ought not to be mixed up with the question of superannuation; they are two distinct questions?—Not entirely, because it is a rule laid down that compensations are to be guided by the rule of superannuation.

2865. An office is abolished for the public convenience?—Yes.

2866. And a person holding office requires compensation; surely that is not a question of superannuation?—You have no other mode of treating it; what have you the means of giving to a man if you do not do that?

2867. Is it not a question of the public convenience that an office is abolished?—Certainly; but I do not know of any better tribunal to decide the question than the Superannuation Committee.

2868. Sir *F. Baring.*] Is it not under the recommendation of the Second Report of the Sinecure Committee that the same rules which relate to superannuation are applied to compensation?—I think so.

2869. In point of fact, before those rules were laid down was not it the habit to give a much larger amount of compensation?—Yes, it was so.

2870. In the case of a reduction of office, does not it often happen that cases which really are pretty nearly superannuation cases come under the head of reduction of office?—Yes.

2871. Those are the cases of officers who in the course of three or four years would of necessity be obliged to retire from being worn out?—Yes.

2872. But an opportunity is taken of being obliged to make a reduction of office?—Yes; in the case of a reduction of the numbers of an office, you would naturally take those men who are at the top of the office, and who are near the time of exhausting their period of service.

2873. With regard to the superannuation of the dockyard officers, have you the particulars of Mr. Fincham's case with you?—No, I have not.

2874. Can you speak of that case from memory?—Yes, I think I can.

2875. Was not Mr. Fincham recommended by the Duke of Northumberland's Admiralty to retire upon his full scale of salary?—Yes, he was very strongly recommended.

2876. He was recommended to retire upon his full salary, in consequence of his distinguished service?—Yes, I believe that is so.

2877. Do you recollect at all that there was some difference between the Admiralty and the Treasury upon the construction of some order which affected his retirement?—Yes; I think it was the order which regulated the retirement on superannuation being upon a salary above 200 *l.* a year.

2878. That that should not be considered under the Superannuation Act?—Quite so.

2879. Do you recollect that the Admiralty told the Treasury that that order did not apply to those who had entered before the date of the order?—Yes, I recollect that.

2880. And do you recollect that the Treasury said, notwithstanding that construction of the Admiralty, that they would not attend to it?—Yes, I know the ground of it was, that the Order of Council of 1834 ruled that case.

2881. There being a doubtful construction, the Treasury put their own construction upon it?—I do not think it quite amounted to that, but they read it by an Order in Council, which, it appeared to them, the Admiralty had overlooked.

2882. The Order in Council emanated of course from the Admiralty?—Yes.

2883. At the time when the Order in Council was issued, and the Order under which the alteration took place, the Admiralty were perfectly masters with regard to the superannuation allowance, were they not?—Yes.

2884. And, in point of fact, in all cases of dealing with a public servant, it is a bargain between master and man?—Yes.

2885. Therefore the master and the man both understood the bargain in one particular way?—Yes.

2886. The Treasury came in as a third party, and said, We will put our own construction upon the bargain?—The Treasury acted in this case as the Admiralty would have done; that is, as trustees for the public. They had the Admiralty regulations as their guide in dealing with these cases, and they came to the conclusion that, under those regulations, no other course could be followed in Mr. Fincham's case than that which they took, and which had been followed in previous cases of the same kind.

W. H. Stephenson, Esq.

11 April 1856.

2887. Mr. *Henley*.] You have stated that you thought that the superannuation and the compensation for loss of office were to be dealt with upon the same principle; take the case of a man 40 years of age receiving 500*l.* a year, he has been 20 years in the service; what superannuation, supposing him to be sick and disqualified by ill-health from continuing in the service, would he be entitled to?—The maximum allowance that he would be entitled to would be four-twelfths of his salary, that is one-third; that would be the utmost allowance that he would be entitled to, supposing he had served just under 24 years.

2888. Take the circumstance of an office being entirely abolished for the public advantage, it being considered to be no longer of use to the public to keep that office, if you turn out a man of 40 years of age, in the prime of life, who is enjoying a salary of 500*l.* a year, do you think that he ought not to receive more than one-third?—He would not get more than that.

2889. Do you think that that would be dealing with the two men upon the same footing of justice?—That man ought to be re-employed in the public service; he is only placed temporarily upon half-pay.

2890. Do you think it just to turn that man out of his office upon the world and put him in no better situation, he being ready and willing to continue his service to his employer, than a man who receives superannuation allowance because he has been afflicted with sickness and can no longer continue to render his service?—I think that the compensated man ought to have more consideration than the man who has seen the conditions of his service. You interrupt the conditions of service in the one case and you do not interrupt them in the other.

2891. You think justice would require that he should have a more extended consideration?—I think that he should.

2892. Mr. *Fitzgerald*.] What is the way in which the Treasury deal with offices which at present are not under the Superannuation Act, but which they may think proper, under the powers of that Act, to bring under its operation, with regard to the abatements?—Strictly speaking, they would calculate the pension from the day on which the office was placed under the Act, but if the office desired it, upon their paying up the abatements from the time of their entering the service, the pension would be calculated from that period.

2893. That is the universal rule?—Yes.

2894. Is that a power of which the officers of such a department can avail themselves without the special permission of the Treasury?—No, they would make an application; but we have always allowed it to be done. If you take an office that has really been a public office, and those men are placed upon the schedule of the Act, we then allow them the benefit of their full term of service, but only when the full time has been devoted entirely to the public service.

2895. With reference to the case that I referred to just now, are you aware that the clerks now employed in the office of Receiver of Constabulary in Ireland were employed in that office before, and that their whole time and attention were given to those duties only?—We were aware of that from their own statement; they were the servants of a person who had it in his power to dismiss them when he pleased; they were not public servants; he paid them; they were not paid from the public funds.

2896. Sir *F. Baring*.] One man's office is abolished, and he is at the age of 40 turned upon the world, and in the other case the man who is broken down by sickness leaves the public service, and the compensated officer gets a higher retired allowance than the other?—Yes; within the limits of his scale he gets a higher consideration.

2897. Does it appear to you, on the whole, that a man who has health, and who is capable of finding other employment, is more hardly dealt with than the poor man who is broken down in health?—To this extent: you interrupt his condition of service in the one case, whereas in the other where a man retires he has worked out his condition of service; in the former case you lay violent hands upon him, and say you must go.

2898. Can you look back to the old practice in the department and see whether it was not the practice then to dismiss clerks without any compensation whatever?—Yes, I believe it was.

2899. That system of compensation is of very late introduction, is it not?—Yes, comparatively speaking, it is.

Veneris, 18° *die Aprilis*, 1856.

MEMBERS PRESENT.

The Chancellor of the Exchequer.	Sir Francis Baring.
Sir Stafford Northcote.	Sir Henry Willoughby.
Viscount Monck.	Mr. Gladstone.
Mr. Robert Palmer.	Mr. Fitzgerald.
Mr. Roebuck.	Mr. Rich.

THE RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER, IN THE CHAIR.

The Right Hon. Sir *James Robert George Graham*, Bart., a Member of the House; Examined.

Right Hon. Sir *J. R. G. Graham*, Bart., M.P.

18 April 1856.

2900. *Chairman.*] THE Committee have received a good deal of evidence from different witnesses as to the intention of the authors of the Superannuation Act of 1834. Some of those witnesses have expressed an opinion that the authors of that Act contemplated the creation of a fund out of which the superannuation pensions should be paid, while others have expressed a very confident opinion that no such intention was entertained by the authors of that measure. As you were the person principally concerned in conducting that measure through Parliament, the Committee have been very desirous of receiving from you what may be considered an authentic statement of the views which were at the time entertained with respect to that measure?—Nearly a quarter of a century has elapsed since I introduced that measure on behalf of Lord Grey's Government. My mind has been directed to many other subjects since then, and I cannot say that I have, even to my own full satisfaction, recently refreshed my recollection; therefore I should state to this Committee what my remembrance of those transactions is with very great diffidence; and I might venture to suggest that the intentions of those who introduced the Act will best be collected from the terms of the enactment of 1834, and from the Treasury Minute of 1829, on which that enactment is based; it was intended by legislative measures to carry into effect, the Treasury Minute which had been operative from 1829 until the period when the Bill in question was introduced.

2901. It seems to be admitted by the majority of witnesses, that the terms of the Act itself are unambiguous; some doubt has been suggested with respect to the terms of the Minute of 1829; but there seems to be an impression on the part of some of the civil servants that the intentions of the Legislature were not faithfully carried into effect by subsequent Governments, and that the Civil Service has suffered a great injury in consequence of the annual deductions not being funded for their benefit?—I am not aware of the nature of the practical evil sustained by the civil servants from the absence of a fund so appropriated. As I understand the operation of the Act, it gives the civil servants a claim, always subject to their good behaviour, and to their remaining in the Civil Service, upon the Consolidated Fund and the entire revenues of this country for a superannuation, the maximum of which is fixed: a floating power is given to the Treasury, in consideration of the services rendered by the civil servants within that maximum to award a certain superannuation; and I am not aware that the appropriation of any particular fund would at all change the nature of that claim, or improve the security of the civil servants.

2902. It seems also to have been admitted on the part of the civil servants, that if the Act is strictly construed and carried into effect according to its literal provisions, they could not be entitled to any more advantageous terms than the scale of pension awards them; but then they say, that if the deductions had been funded, they would have had an equitable claim to something more than the Act allows them?—That reasoning does not strike my mind as well founded. I should say, that every claim in equity which they could have

Right Hon. Sir *J. R. G. Graham*, Bart., M. P.

18 April 1856.

had upon such a fund, had it existed, they now have upon the revenue generally, subject to the control of the supreme authority, namely, the Treasury.

2903. According to the best recollection that you can form at present, do you think that there is any reason for supposing that the Act of Parliament was not carried into effect according to the original designs of the Legislature?—I have already stated the imperfection of my recollection as to minute details, but I have a general recollection of what had occurred previously to that enactment. There had existed funds so appropriated. In the Excise there had been a fund appropriated, and in the Customs there had been a fund appropriated; and such appropriated fund was by a Treasury Minute, I think, not by Legislative interference, annulled, and redistributed among those who had contributed to it. For a short time, at the beginning of the year 1822, a fund was created by Act of Parliament; and such was the complaint of the civil servants against the quantum of the tax, and against the fund appropriated arising from their contributions, that within two years that fund was annulled by Legislative interposition, and, like the Excise fund and the Customs fund, was re-distributed amongst the contributors. Therefore, until the meeting of the Finance Committee in 1828, both by the arrangement of the Government, and by the Legislative sanction of the same principle, which was adverse to the creation of a separate fund, an appropriated fund had been discountenanced. Then came the Finance Committee of 1828, and I think there was in their recommendation, with reference to the contributions thenceforth to be received, some mention of a fund. If I mistake not, Mr. Goulburn, after the presentation of the Report of 1828, he then being Chancellor of the Exchequer, introduced a Bill to give effect to that recommendation. I have not had an opportunity of looking at that Bill, but I imagine that it may be found in the Library, and it will speak for itself. That Bill was much opposed in Parliament on account of its retroactive effect, as bearing not prospectively only upon those who thenceforth should enter the public service, but retrospectively also upon those who were then in the public employment. The opposition to that Bill was very great, not upon the ground of its prospective effect, for, if I remember rightly, those who represented the civil servants at that time distinctly said that they did not object to its prospective operation. Mr. Charles Grant particularly, in 1828, (he representing the opinions of Mr. Canning, then dead, who had led the opposition to the enactment of 1822, which was repealed in 1824), speaking for the civil servants, said distinctly that he did not object to the prospective operation of the measure contemplated by the Duke of Wellington's Government, and brought in by Mr. Goulburn; but it was to the retroactive effect of the measure that his objection was directed. I think Sir Robert Wilson spoke in the same sense, and Mr. Gurney presented a petition from the civil servants, and he also protested against the retroactive portion of the measure, and, upon the whole, Mr. Goulburn, it being late in the Session, withdrew the Bill. Then came the Treasury Minute of 1829, also introduced by Mr. Goulburn, before the Duke of Wellington retired from office, and that minute is in the main the foundation of the Act of 1834, and has now been operative for somewhere about 28 years. So far, therefore, from a fund having ever received the sanction of the Legislature, or of the Executive Government, since the sitting of the Finance Committee in 1828, I should say that the former experience militated against the creation of a fund, and the erection of a fund was never adopted either by the Executive or by the Legislature.

2904. Was one of the arguments which influenced the minds of persons who were favourable to the system of superannuation pensions at that time the feeling that great objections were at that time, and had recently been, entertained against the large amount of charge for the pensions, and that, in order to prevent any sudden change in the policy of Parliament on the subject, it was desirable to give the civil servants the lien which they would obtain by previously paying annual deductions?—The Committee must bear in mind the great financial changes that took place between the termination of the war in 1816 and the period of 1828, when the Finance Committee met. During the war there had been great depreciation of the currency. Payments in cash had been suspended. There had been large issues of inconvertible paper, and prices had risen enormously, and a corresponding increase of the salaries of the civil servants had progressively taken place. In 1819 the question of the currency was reviewed. It was determined that there should be a return to cash payments;

Right Hon. Sir J. R. G. Graham, Bart., M.P.

18 April 1856.

payments; 1829 was the period fixed for the final cessation of the one-pound note circulation. The value of money had been restored, and the great disproportion between the charge of what was termed the dead-weight or ineffective service, as contrasted with the effective service, had made a great impression upon the Finance Committee. I think the effective service cost at that time about 21,000,000 *l.* annually, and the dead-weight amounted to 5,000,000 *l.*; and the recommendation was strong by that Committee that every effort should be made to reduce the ineffective portion. I think the superannuations to the civil servants at that time amounted to about 500,000 *l.* a year, and it was a growing charge. Then came the Reform Bill, and very stringent and increasing popular control over the expenditure; it was thought necessary that there should be a reduction of the salaries, even falling within the charge of efficient service. All the salaries of the Great Officers of State were reviewed. The salaries of the First Lord of the Treasury, the Secretaries of State, the First Lord of the Admiralty, and all the principal officers under the Civil List were reduced, and it became a question whether there should not be prospectively a reduction to a large extent of the salaries of all the civil servants. It was thought that instead of carrying that reduction to the utmost, it would be better to make some deduction from the salaries short of the utmost reduction which would have been deemed necessary had there been no provision for superannuation, in consideration of a superannuation to be a charge upon the general revenues of the country. And certainly I, acting for Lord Grey's Government, did propose such a charge in deduction as we thought would cover prospectively the whole expense of the superannuation, and operate to a very considerable extent in diminution of the burthen of the superannuation, both prospectively and retrospectively. The whole question of good faith was centered in the notice to all those who should enter after the determination was taken. I should add, that the most express notice was given in the Treasury Minute in 1829; and even, if I mistake not, although the scale was fixed by the Treasury in 1829, there was a further precaution that all those who entered the service were instructed to regard the scale, both of deduction and of salary, as subject to any alteration which Parliament might afterwards provide. Then, when I introduced my Bill, I introduced it with a provision that all those who had entered the service previously to 1829 should be subject to a deduction upon the increment of their salaries as they rose to higher stations. That was thought hard by the House of Commons. It was perhaps within the letter of the notice. It was somewhat at variance with the spirit of it, and I, acting for Lord Grey's Government, withdrew that clause, and made the measure purely a prospective measure; therefore, as I understand the matter, there is no servant of the Crown who has accepted that service since 1829, who has not accepted it under the most distinct notice as to the deductions.

2905. By the alteration that was made in the Bill in its progress through Parliament, the exemption applied not merely to the salaries as they existed at the time, but it became a personal exemption with respect to each individual who was then in the service, extending to all offices which he might afterwards hold, as well as to all increases of salary that he might afterwards obtain?—I think that was the precise effect of the alteration to which I yielded; I did make it a personal charge, and being a personal charge all those who entered the service prior to 1829 were relieved, even upon an increase of their salaries, from the operation of the measure.

2906. Mr. *Rich.*] You have stated the opinion entertained by the Government, as shown in the Treasury Minute of 1829, and in the Act of 1834; will you have the kindness to look at the Treasury Minute which was passed six weeks after the passing of the Act, and state how far that Minute carries out the views which you have stated the Government then had of not creating a fund?—There is the same silence in this Minute with respect to the creation of a fund immediately after the passing of the Act of Parliament, as there was in the Minute of 1829 before the passing of the Act.

2907. Together with directions for the distribution of the accruing money?—Yes.

2908. Sir *S. Northcote.*] You said that you considered the civil servants were not injured by the non-creation of a special fund, because they have precisely the same claim upon the Consolidated Fund as they would have had

Right Hon. Sir *J. R. G. Graham*, Bart., M. P.

18 April 1856.

had upon any special fund?—I think so, within the limits of the Act of Parliament.

2909. Supposing a special fund had been created, and it had happened that the payments to that fund were more than enough to meet the charges upon it, would it not have appeared equitable either to increase the payment to the civil servants, or to reduce the payments which they made to the fund?—That is not the view that I took at the time, or that I now take. I think that the deduction then made prospectively was such as would not only cover the payments to be made to the individuals, but would diminish the dead-weight charge for superannuations generally; and that course was taken in preference to a larger reduction of salary, which would have been made, had not the provisions stood as they now stand in the Act of Parliament.

2910. But a reduction of salaries would not have been a diminution of the charge upon the dead-weight; it would have been a diminution of the charge upon the effective service?—It would have been so; but the diminution of the charge upon the effective service would, from the common fund being at the disposal of the State, have operated as relief in that branch of the effective service to the full extent of meeting the extra charge upon the ineffective service; it would have been another way of operating to the same effect, but, as I think, not so justly; because I must add that the existence of this payment creating a prospective charge for superannuation, acts as a very great moral check upon the conduct of the civil servants. For misconduct, it is an extremely heavy penalty, upon dismissal, to forfeit the claim created by a payment for a great number of years.

2911. But with regard to the effective and non-effective services, one of the principles of the Act of 1834 was to diminish the amount of superannuation allowance; that, of course, was a direct diminution of the charge for non-effective services; the other principle was to impose a tax, in fact, upon salaries. That might be a diminution of the charge for non-effective services, but it was a tax upon the effective service to meet a part of the charge for the non-effective service, was not it?—It operated in both directions. There was a deduction of salary, and also a decrease of the superannuation itself. The economical effect was a double operation, and designedly so.

2912. Was it intended that there should be a tax upon the salaries of all persons who entered the service after 1829 for the purpose of diminishing the general burthen of the non-effective list, including such portion of it as was composed of the pensions of those who entered the service before 1829?—That is my recollection; it was intended to effect that double operation in lieu of a larger reduction of salary, which would have taken place had not that intention been executed.

2913. The minute of 1829 expressly directs that those deductions should be made for the purpose of providing for the superannuation of those who should hereafter enter the service, and it makes no mention of a deduction for the purpose of reducing the charge of non-effective services?—I was not responsible for the minute of 1829, further than making it the foundation of the subsequent enactment, but I think that the subsequent enactment does carry into full effect the provision of 1829.

2914. It was intended to do so?—It was intended to do so.

2915. The minute of 1829 is expressly referred to in the Act. An expression which may have been brought to your notice, is reported as having been used by you at the time of introducing the Bill, in which you said that these deductions would be made for the benefit of those who paid them, and would be on the principle of insurance; "they will pay the premiums themselves, and will receive the whole amount of the benefit." Without asking you about the particular words, do you remember whether that was at all the view that you took in introducing the Bill?—I have no recollection of the precise expressions used by me, and I cannot pretend at any time to great accuracy of expression; but to the best of my recollection I have now told you what was my impression at the time, and what is my impression still; I see that I am reported to have made use of the word "fund." I have no recollection of having done so, but if I did I should say that the expression was inaccurate.

2916. It is not reported that you made use of the word "fund;" Lord Grey

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was said to have made use of the word "fund"?—It has been stated in evidence that it is reported in the "Mirror of Parliament," that I used this expression: "It was recommended by the Finance Committee in 1828, and this clause follows out the recommendation, that a deduction should be made in the salaries of all men in public offices, in order to provide a fund on the principle of insurance." Now that is true, as relates to the recommendation of the Finance Committee in 1828; they did recommend a fund, but that recommendation was not adopted, to the best of my recollection, by Mr. Goulburn in the Minute of 1829, nor was it adopted, certainly not deliberately, by Lord Grey's Government in the measure of 1833. But there is a Member of this Committee, with whom I had then the pleasure of acting, who is even more competent than I am to state recollections of what occurred at the time; I refer to Sir Francis Baring, who was then Financial Secretary of the Treasury, and the most confidential adviser of all these measures.

2917. This was the expression that was said to have been made use of, "They will pay the premiums themselves, and will receive the whole amount of the benefit;" but, as I understand, you are not of opinion that that was your intention in introducing the Bill?—I do not know what the words are that are at variance with what I have just now stated.

2918. The word "fund," I think, was the word that you challenged?—Yes; I do not recollect using the word "fund," and I think it is represented here that the word "fund" was used in the Report of the Finance Committee of 1828; it was not used by me, and is not adopted in the measure.

2919. The expression that is reported in the "Mirror of Parliament" is, that when in Committee a question arose as to one of the clauses of the Bill, a question was put to you as to what was the principle of this clause, and your answer was to the effect that the principle was to carry out the Minute of 1829; and some expressions were used which are reported to have been, that the deductions would be dealt with upon the principle of insurance, or formed into a fund on the principle of insurance, and the concluding words given are, "They will pay the premiums themselves, and will receive the whole amount of the benefit"?—I conceive that the first part is an accurate description. It is a payment in the nature of an insurance, not subject to the strict rules of an insurance, but in the nature of an insurance; and as to the quantum of the benefit to be received, that upon the face of it was apparent. Upon dismissal, for instance, they have no claim whatever for the quantum contributed; and therefore it was in the very essence different from an insurance, as strictly understood in its equitable and legal force.

2920. *Chairman.*] You do not remember whether you saw the report of those expressions of yours in the "Mirror of Parliament" before it was published?—No.

2921. Not having been corrected by yourself, do you think it is possible to trust to the minute accuracy of a report of a speech upon a technical subject of this sort?—I think that the accuracy of reporting has been progressive, and that it is now wonderful; but I should be sorry to be bound by a verbal report of what I said even a fortnight ago.

2922. Sir *S. Northcote.*] I think I understand you now to say, that upon the whole you admit the accuracy of the description that the deductions were to be in some way or other upon a kind of principle of insurance?—Certainly.

2923. Then was it to be an insurance for the benefit of those who paid the deductions, or was it to be an insurance for the benefit of those who did not pay them; were persons who did not pay the deductions to have the benefit of them in any way?—I will endeavour to state to the Committee what I remember as the principle of the deduction; that in lieu of making a large reduction of salary, there was a deduction made in the nature of a contribution for superannuation, which was so large as not only to cover the individual claims of all those who contributed, but which would operate in diminution of the charge for superannuations generally. Whether that were strictly equitable or not, I will not presume to say, but that was the intention of those who introduced it. It was not concealed from Parliament, and it was adopted by Parliament, and all those who have contributed have done so under ample notice; they entered the public service well knowing that those contributions and those terms would be exacted.

2924. *Chairman.*] Do you happen to remember whether any complaints were

Right Hon. Sir *J. R. G. Graham*, Bart., M. P.

18 April 1856.

made, until a comparatively recent period, as to the improper manner in which the Government is alleged to have carried into effect the Act of 1834?—When I first came into Parliament, from the year 1820 to the year 1828, this question of the claim of the civil servants, the question of superannuation, the proposal of diminished salaries on account of the altered value of money, gave rise to constant discussions, and the civil servants had the advantage of being represented by all the eloquence and power of Mr. Canning, and for two or three years the agitation of this subject was great. I had hoped, from the silence which had taken place for nearly 20 years after the passing of the Act of 1834, that satisfaction had been given, and that this matter, which I first recollect on my coming into public life as a very angry one, had been finally settled. I am bound to say, on the other hand, that I think the income tax being brought down to salaries of 100 *l.* a year, did more or less for the first time disturb the settlement.

2925. Mr. *Gladstone.*] Do you consider that the carrying of the income tax down to salaries of 100 *l.* a year disturbed the settlement as between the State and the civil servants, in any other sense than the original imposition of the income tax in 1842, disturbed it with respect to persons having salaries above 150 *l.* a year?—No, I do not think that in equity it was a disturbance to be recognised by Parliament; but, still, as bearing upon the individuals' salaries of 100 *l.* a year, with a deduction, which is a considerable one for a superannuation allowance, the further increase of the burthen created by the descent of the income tax to salaries as low as 100 *l.* a year, did create dissatisfaction on the part of those who contributed, and who had been silent until that fresh burthen was brought to bear upon them.

2926. Do you consider that the case of a civil servant receiving a salary of between 100 *l.* and 150 *l.* a year, as towards the public, differs in any respect from the case of a man receiving a similar salary, say in the Bank of England or in any private establishment?—There is this difference, that the same individual makes two contributions of the nature of a per-centage to the State; the double impost creates an impression of hardship upon his mind.

2927. One of those contributions, however, according to the statement that you have made to the Committee, was originally imposed in lieu of a reduction of salary, which, if made in the form of a reduction of salary, would probably have been carried to a greater extent?—That is the fact and the truth, but I do not think that that fact and that truth, are present to the mind of the civil servant who makes that double contribution.

2928. Sir *H. Willoughby.*] Am I to understand you to say, that the reduction of salaries was founded mainly upon the supposed increase in the value of money?—I have stated that as my own impression; I have no doubt that the reductions of the salaries of the Great Officers of State and the Ministers of the Crown, were mainly founded upon the altered value of money.

2929. That was 22 years ago?—That took place in the year 1833, almost simultaneously with this measure; a Committee sat, and all the Great Officers of State, and the Ministers, submitted to a reduction of salary. It was the first Act of the Reform Parliament.

2930. Is it your opinion that that reason for reducing the salaries would hold at the present moment?—I should think certainly *à fortiori*; the value of money has increased ever since then, and the command over the necessaries of life is greater now than it was then from a fixed annuity.

2931. Do you recollect that in 1833 the prices of the necessaries of life were very low?—The price of wheat was very low at that time; but, generally speaking, the effect of the remission of taxes, as affecting articles of consumption and of necessity, and the fiscal policy which has since been adopted, have tended greatly to give increased value to an annuity.

2932. Would 100 *l.* a year in 1833, and 100 *l.* a year in 1856, command the same quantities of the necessaries of life?—I think that 100 *l.* a year in 1856 would command more than 100 *l.* a year in 1833.

2933. It is your opinion that that reason would hold good at the present time?—*A fortiori*, I think, subject only to the question of the income-tax.

2934. With regard to the policy of making deductions from a salary as an equivalent for a prospective superannuation, do you think that that is a sound policy?—Much higher authorities than I, and authorities which I most respect, namely, those who formed the Committee in 1828, and who were some of the ablest

Right Hon. Sir J. R. G. Graham, Bart., M. P.

18 April 1856.

ablest and best men that I have ever known in public life, such as Mr. Tierney, Mr. A. Baring, Lord Althorpe, Mr. Herries, Mr. Goulburn, and Sir Henry Parnell, all concurred in the opinion which I have adopted, that it is sound in principle, and in effect is excellent. It acts as a powerful moral check upon the civil servants, as a penalty for misconduct, and as a reward for good conduct. When they retire from age and infirmity, and their case is brought under the notice of the Treasury, as it is in each individual case specially brought, the heads of departments are bound to give a report as to the past conduct of that individual, and if it be favourable, it is carried to his credit, and an increased superannuation is given tohim. Therefore, I think that, both financially and morally, the arrangement is good.

2935. Is it not the fact that a large portion of the higher and lower classes of the civil servants pay no deductions at all?—Those who, with changes of Administration, are liable to removal from day to day, and either receive or leave appointments, stand upon perfectly different grounds from the permanent staff of the civil service, and their case must be met by other provisions.

2936. Take all the great judicial officers of the kingdom, they pay no deductions?—They pay none.

2937. Is not that calculated to create some feeling of dissatisfaction in the civil service?—I know not what the feeling of dissatisfaction in the civil service may be, but I think that the principle is quite different. I do not think it would be seemly to pass in review the merit of a judge when, after 15 years' service, he comes for a retired allowance; but I think it is very seemly to pass in review the merit of a clerk in the Treasury or the Admiralty.

2938. Sir *S. Northcote.*] You consider the giving a pension to be of value as a check upon the conduct of the clerk, but how does that apply to taking from him a deduction; does not the very fact of taking from him a deduction appear rather to give him a vested interest in the retiring allowance?—I know of no vested interest on the part of the civil servant beyond that which the Act in its letter provides; it is this, that within certain limits he has a floating claim, subject to his conduct, and that at the discretion of the Treasury.

2939. Would not he have that quite as much if there were no deduction made from his salary as when there is a deduction from his salary?—The case that I have put is, that a reduction of salary would have been made, had it not been for this substitute; this was a substitute for a large reduction.

2940. As a general principle, if you had to begin *de novo*, supposing you thought it desirable to have the pensions contingent upon good service, would you, at the same time, think it desirable to keep up the nominal salary above the real salary?—Had it not been for the dissatisfaction which I am sorry to see produced by the existing arrangement, I should, *à priori*, have said that it was the best arrangement that could have been made. I thought so then, and I still retain the opinion that it is the best arrangement, on the whole, that could have been made.

2941. Mr. *Rich.*] Considering the fluctuations of public opinion with regard to salaries and pensions, do you not conceive that the fact of the public servant now paying a certain deduction from their salaries towards meeting the charge for superannuation, affords a firmer and moral security for the permanence of their pension, greater even than an Act of Parliament saying that the public servants shall have pensions upon retirement without having paid deductions?—I have no doubt that it gives greater security and steadiness to the administration of equity to the civil servants. I remember resisting, very much upon the very ground of these contributions, a sweeping proposal that there should be a 10 per cent. deduction from the salaries of all the civil servants; there was a proposal in Parliament within the last 10 years to that effect.

2942. On the whole, you think the deduction a firmer security for the continuance of the pensions than a mere Act of Parliament, which might be abrogated by a future Parliament?—Infinitely more security, and more steadiness in its operation. This system has existed now for 28 years without disturbance, whereas in the short experience before that enactment, both Treasury Minutes and Acts of Parliament varied almost every two or three years.

2943. Sir *H. Willoughby.*] It has been stated upon data which appear to be fair, that one-half of the civil servants who pay these deductions die without receiving anything in consequence of having paid these deductions; would

Right Hon. Sir *J. R. G. Graham*, Bart., M. P.

18 April 1856.

not that fact, or anything approaching to it, be a cause of dissatisfaction to the body of the civil servants paying deductions from their salaries?—I imagine that insurances are effected upon varying principles. I dare say there are many persons who contribute to an insurance office who derive no contingent benefit from that insurance by lapse of life.

2944. If one-half die, and another considerable portion leave the service, would not those facts be likely to cause dissatisfaction?—If it should be politic that the existing arrangement should be upheld, it appears to me that the equitable consideration turns entirely upon notice; if parties enter the service under notice, that this is a fixed arrangement, they have the option whether they will undertake that service or not. If they undertake it, I hold that the State is bound faithfully to fulfil its promise; and, on the other hand, I think that the civil servant is bound by his engagement not to endeavour to vary the terms by any combination.

2945. Would not practical mischiefs arise from such a system; for instance, would not all widows and children be left destitute under such a system?—I should be very sorry to see the State undertake to make provision for the widows and children of their civil servants; I think it would be the most impolitic course that could be taken, and would be carrying the system of pension one step further than it has yet been carried; and I think that the accumulation of dead-weight would be so great that the whole would break down.

2946. Is it your opinion that a moderate salary with a certain superannuation would not be so safe a system as the one now adopted?—I think if the State shall be of opinion that, subject to the existing deduction for superannuation, the salaries of the civil servants are inadequate, the right course would be to revise those salaries, and to increase them, but not to depart from the system of deductions to cover superannuation. If, on the other hand, considering the fixed value of money, and the greater command of money over the necessaries and even the luxuries of life, it should not be held expedient to increase the salaries of the civil servants, then I should say that it would be most unwise to depart from the existing arrangement.

2947. Mr. *Rich.*] From your official experience since the passing of the Superannuation Act, can you trace any perceptible diminution of the numbers of fit and proper candidates for official situations, in all the departments, or in any one of the departments with which you have been connected?—On the contrary, I have found the desire to enter the civil service to be very great. From my official experience, now extending from 1830 to within the last two years, I should say that the influx of better educated men was very marked.

2948. And do you think that the number of candidates has not decreased?—Quite the reverse; I think that the pressure upon the heads of departments for admission into the civil service within the last five years, has been greater than I ever remember it to have been before.

2949. And at the same time, the work which is required to be performed has not been less than that which was formerly required?—On the contrary, during the war which has now terminated, the pressure upon the civil servants has been very great, and they have met it with their accustomed zeal and energy. The increase in the establishments has borne no proportion to the increase of work.

2950. And you state this, not merely with regard to the clerks in the higher offices, and the better-paid clerks, but with regard to the clerks and public servants in all the more subordinate departments with which your official duties have made you conversant?—I was at the Admiralty at the commencement of the war. Great exertions were necessary, and it was impossible that any body of men could with greater alacrity and zeal meet the calls of the public service in the most disinterested manner.

2951. Has it been brought to your knowledge that any large number of persons have been inclined from time to time to quit the service, as being dissatisfied with the remuneration that they receive?—No such fact has come to my knowledge.

2952. *Chairman.*] The answer sometimes made on behalf of the civil servants to that argument is, that however low the salaries may be fixed, there will always be found a large number of persons desirous of obtaining the offices; but it is asserted that those numerous candidates would not be competent to discharge the duties required of them, and that, if appointed, they would not satisfactorily

satisfactorily perform their duties. From your experience, should you say that of late years there has been any want of fit candidates for subordinate purposes in the public offices?—When I was first engaged in the public service officially, the appointments were a mere matter of patronage, without any reference to fitness. Some departmental examination was introduced; but latterly, before I left the Admiralty, in concert with my colleagues and all the other departments, the standard of qualification was raised, and is now tested by an independent examination; not a departmental examination, but the examination was transferred to gentlemen altogether independent of the different departments; and the effect of that has been, I have no doubt, greatly to raise the standard of qualification.

2953. The result of your experience is, that the number of candidates for offices in the public service has not diminished, and that their competency has increased?—I should say, to a great extent; I have not myself experience of any length of time subsequent to the alteration that I have just mentioned, of the cessation of the departmental examination, and the institution of an independent examination of very able and qualified gentlemen. I am not aware that, consequent upon that change, there has been any diminution in the number of candidates for civil employment subject to the terms of the Act of 1833.

2954. Sir *H. Willoughby.*] It has been stated by some of the civil servants that they should prefer a lower salary, without a deduction, to a higher salary, with a deduction; what is your opinion upon that subject?—I should prefer the higher salary, subject to a deduction for superannuation, to the lower salary without the deduction, the claim of superannuation being equally kept alive.

2955. Mr. *Fitzgerald.*] It has been strongly represented to the Committee that the effect of these deductions is very unfavourable upon the mind of the civil servants, and produces great discontent, and that they would prefer a system under which they would have a retiring pension after a certain length of service, without being subjected to the deductions, even though that rendered a revision of their salaries, and probably a reduction of their salaries, necessary; assuming that to be the case, would you then think it desirable to adhere to the present system of deductions?—I have stated strongly that my opinion is favourable to the present system; I think that the control exercised over the civil servants by the Executive is more complete. I think it is salutary, inasmuch as it is a premium upon good conduct, and I should be very sorry to see the principle departed from.

2956. Even though it was the result of the present system that there was considerable dissatisfaction and discontent generally in the civil service?—I think it is in human nature that persons receiving a fixed salary for work done, hoping, when from age or infirmity they retire, to receive a superannuation, should seek to obtain two objects, namely, an increase of salary while they work, and an increase of superannuation when they retire; that is really what the civil servants desire; I do not blame them for it. I think it is very natural to seek it if they can obtain it, but I am bound to say that I do not think it a reasonable request.

2957. Mr. *Palmer.*] It has been stated to the Committee that the contributions of the civil service amount to a much larger sum of money than is required to pay the different pensions and superannuations; what becomes of the surplus money if that is the case?—They have a claim upon the whole revenues of the State, and what they contribute is carried to the credit of the State. That contribution is perhaps more than sufficient for the first 30 years to pay the claims arising upon their superannuation, and any surplus during that period appears to me justly available for the general purposes of the State.

2958. Then, to that extent, whatever it may be, the public are benefited at the expense of the civil servants of the Crown?—To that extent; but then the public have incurred liabilities for superannuation, not only to those individuals but to those who entered the public service prior to 1829.

2959. If that be so, is not that a considerable reason for the dissatisfaction which appears to exist in the minds of the civil servants?—At the time that the settlement was made, it was a question of policy. It was thought better to take a considerable deduction from the salaries of those who should thenceforth enter into the public service than to make a large reduction in their salaries, and the

Right Hon. Sir *J. R. G. Graham*, Bart., M.P.

18 April 1856.

effect of the operation was present to the mind of the Legislature when they consented to the measure, and when it was introduced by those who framed it, and I see no reason to doubt the policy of the arrangement. With regard to the equity of the arrangement, that depends altogether upon the notice given to those who came undert he contract; and as to the sufficiency of the notice, there can be no question.

2960. Mr. *Rich.*] Even as a matter of argument, it has been stated to the Committee that ultimately the amount of the deductions, when the public offices shall be filled only by persons who entered the service since 1829, will reach, in round numbers, the sum of 100,000 *l.* a year, but that the charges for superannuation at the expiration of that period will amount to nearly double that sum. Therefore, although, as you have stated, for the last 30 years the State would gain by the excess of the deductions over the charge, yet in the long run, setting aside the question of the accumulation of interest, the State would not gain when the charges and the deductions came into full operation?—I think it was contemplated at the time of the passing of the Act that, in a series of years, it was a fair arrangement.

2961. *Chairman.*] Do you believe that it would be possible for the Government to make any profit by funding the annual deductions, and accumulating a fund at compound interest?—I cannot say that I have given my attention to that point.

2962. Does not it appear to you that the Government would be merely paying dividends to itself, the Government being both debtor and creditor; and would it not be a mere question of account, and not a question of any real profit?—I do not contemplate, and never did contemplate, profit in the long-run from this arrangement. I believe it would be an account very nearly balanced in a series of years, and there will remain only the great advantage of the moral effect of the measure.

2963. Sir *H. Willoughby.*] If there is among the civil servants of this country a strong impression, founded upon calculations, that the money which they pay by deductions, if treated by an insurance office at three per cent., would have furnished a fund which would pay better superannuations than they receive from the Government, would not that constitute fairly a grievance among that body?—I think not; because it was a matter of contract between the State and its servants, and the State never came under any such engagement as an insurance office would do in the question put.

2964. *Chairman.*] Leaving out of consideration the question of deductions, do you not think that it is a sound policy for the Government to promise superannuation pensions with a view of promoting the efficiency of the public service?—I have the strongest opinion that whether there were any deduction made or not, and whether there were any specific contract made by the State or not, cases of such extraordinary hardship would present themselves on the part of faithful servants worn out in the public service, that the claim for pension upon retirement would be irresistible.

2965. Is it not advantageous to the public service that persons who are unfit for the performance of their duties should be enabled to retire upon adequate pensions, so as to make way for persons younger than themselves, who would receive an advance of salary and perform the active duties?—I think so strongly that that is the case, that I should very much regret if the Treasury were extremely rigorous in exacting the very utmost length of service that the bodily frame could endure, and I do not think that they do so administer the law. If the head of a department represents that a faithful servant is wearing out rapidly, though his length of service shall not be the full measure, or his age not very much advanced, yet if his conduct has been most meritorious, when that is represented to the Treasury, the case is dealt with as it ought to be, with kind consideration; the good of the public service is promoted by releasing that gentleman from a service for which he is no longer fit, and my impression is, that the operation of the Act is in that direction, that there is indulgent consideration for the civil servant on the one hand, and due consideration for the efficiency of the public service on the other. I am quite sure that such is the spirit in which the power ought to be exercised by the Treasury, and I really believe that with varying Boards of Treasury that has been the principle which has guided their conduct.

2966. Mr. *Rich.*] Are you prepared to express an opinion, from your official experience

Right Hon. Sir *J. R. G. Graham*, Bart., M.P.

18 April 1856.

experience, whether the public servants are or are not retained rather too long, to a greater age than is perhaps conducive to the good working of the establishment, and the fair promotion within the establishment?—When the war broke out the Admiralty was divided into different departments, five or six great branches of the public service, and extra exertion was necessary; I consulted the heads of those departments with reference to the position of different gentlemen who were from age or infirmity not quite so effective as increased exertion might require, and some retirements were given. Consequent upon those retirements promotion was also given, and given very much upon the recommendation of the heads of departments, with reference to merit, and I found no difficulty at the Treasury in obtaining their consent to the superannuations which I recommended.

2967. At the same time, stronger restraints have been put upon the Treasury with regard to granting retirements, except under infirmity, certified by two medical persons, unless the public servant has reached the age of 65; do you think that any benefit or any convenience would result to the public service by fixing the age of retirement at 60, instead of 65?—I have always been an applicant for the administration of this relief at the Treasury. Those who have administered the relief would be better judges, I think, of that point than I am; but, upon the whole, I must say that I think special cases have always been entertained by the Treasury, without reference to the strict limit of age, very fairly and considerately.

2968. You are not prepared to express any opinion as to the expediency of reducing the pivot from 65 to 60?—Perhaps it is prejudice, but I think, upon the whole, the Act has worked so well and so long, that I should be unwilling, upon light grounds, to disturb it.

2969. Sir *H. Willoughby*.] Can you state the principle which regulates the compensations to parties when offices are abolished?—The Act which I had the honour of introducing does not deal with that subject at all.

2970. Sir *F. Baring*.] You were a member of the Sinecure Committee?—Yes.

2971. The colonial appointments were, in the first place, referred to that Committee, and then afterwards the retirements, upon abolition of office, were likewise referred to the Committee; do you happen to recollect that there were recommendations made by that Committee to apply the principles of the Superannuation Act to allowances given upon abolition of office?—I think, subject always to notice, that the principle of the Superannuation Act is so just, that it is capable of extension in equity to the case just put; but the equity turns always upon the notice, in my opinion.

The Right Hon. Sir *Francis Thornhill Baring*, Bart., a Member of the Committee; Examined.

Right Hon. Sir *F. T. Baring*, Bart., M.P.

2972. *Chairman*.] YOU have heard the evidence given by Sir James Graham, as to the views entertained by the authors of the Superannuation Act of 1834; is there anything that you would wish to add to his statement upon the subject?—I was not in the Cabinet in 1834, and consequently I cannot speak as to the views of the higher Members of the Government; I was a Lord of the Treasury at the time, but having a good deal to do with the working of the Superannuation Act under the Superannuation Minute, I was joined to Sir James Graham with reference to the business generally. I therefore am not prepared to speak to many of the points which Sir James Graham has mentioned, and upon others perhaps my impression and his might not entirely concur. I would therefore prefer that the Committee should put to me any questions which they please, and I will answer those questions myself.

2973. Do you remember the steps taken by the Treasury after the passing of the Act of 1834?—I remember the passing of the Act perfectly well. I was very soon afterwards made Secretary to the Treasury, and I remember what my feeling was about the Act. I am not quite sure whether any minute was passed by me when I was at the Treasury.

2974. The minute was made in November 1834?—There was a change of Government in November 1834, but the minute was in conformity with my views at the time, whether I was at the Treasury or not.

2975. Do you think that there ever was any question of creating a fund out

Right Hon. Sir *F. T. Baring*, Bart., M.P.

18 April 1856.

of the deductions that were made from the salaries of the persons appointed since 1829?—I never had the slightest recollection of any such impression upon my mind. I do not believe that there existed such an intention.

2976. There are no words in the Act which point to the creation of a fund?—It is quite clear that if there was an intention of making such a fund, the Treasury officers, Sir Alexander Spearman and myself, who were concerned in the framing of the Act, neglected our duty, for we did not introduce clauses which would be necessary for the management of the fund, and for authorising the Treasury to deal with the fund.

2977. The Act of 1822 specifically directs the creation of a fund out of the deductions from the annual salaries, and provides for the appropriation of that fund, does not it?—No doubt it does, and it would have been the duty of the Treasury, and more especially of us, to have made those provisions which were necessary for the management of the fund. Those regulations were ready made to our hands in the Act of 1822, and we should have put them into the Act of 1834, if we had had an intention of forming a fund.

2978. The Act of 1822, contained a scale upon which pensions up to the Act of 1834 were granted?—Yes.

2979. Therefore the Act of 1822 must have been familiarly known to the Treasury at that time?—Yes, it was before the Treasury constantly in the daily transaction of business.

2980. Therefore, if it had been intended to create a fund by the Act of 1834, similar to that which was created by the Act of 1822, is there any reasonable doubt that similar clauses would have been introduced into the Act of 1834?—No doubt; they must have been introduced.

2981. Do you remember whether at the time of the passing of the Act, or soon afterwards, any complaints were made by any persons interested in the deductions, that they were not carried to some different account, or dealt with in a manner which would show that those persons had a claim upon the fund?—I never heard any complaints of the non-existence of a fund from any parties while I was at the Treasury, nor was I aware of such complaints till the publications of the Civil Service Association were put into my hands.

2982. If it could have been shown that either the authors of the Act or the Legislature intended that a fund should be created for the benefit of the Civil Service, would there have been the smallest difficulty in any member of the Civil Service, or any person on his behalf, bringing such a question under the notice of the Government, and is it not an error to suppose that any attempt of that sort would have been treated as an act of mutiny against the Government?—Sir Charles Trevelyan himself was under the new Act, and therefore he must have been pretty near the Chancellor of the Exchequer soon afterwards. I should think that if he thought anything very wrong was going forward, he might have stated it. But I will also add, that the Estimates laid before the House of Commons, for the next year following, show that the deductions made under the Act of the 4th & 5th of William the Fourth, c 24, from persons appointed since August 1829, were not carried to a fund, but that they were deductions under the Superannuation Vote; those were the Estimates moved in 1835. Then I may mention that in 1835, the Government that had brought in the Act were not in office. These Estimates are not the Estimates signed by me; they are Estimates signed by Sir Thomas Fremantle; and if Mr. Goulburn (Mr. Goulburn was the author of the Treasury Minute of 1829) or Sir Robert Peel, who were both of them concerned in that Minute, had thought that anything was wrong, they would not have framed the Estimates in that form. Mr. Goulburn's own Estimate for the Home Office is framed upon the principle of making the deductions, and carrying them to the public service, and not to a fund.

2983. Mr. *Gladstone*.] Mr. Goulburn was Home Secretary at the time?—Mr. Goulburn was Home Secretary at the time. But in a matter of that kind, if there had been the slightest doubt about it, Mr. Goulburn was within half a dozen steps of the Treasury, and they would have gone and asked him what his opinion was upon the Minute.

2984. Mr. *Rich*.] You were at the Treasury in November 1834, were you not?—I am not quite sure whether I was at the Treasury in November 1834 when the Minute passed; it was at the time when the Government of Lord Melbourne was broken up, and the Duke of Wellington was made First Lord of

of the Treasury; and I rather think that I had resigned at the time, but if I was not at the Treasury at the time of the Minute, I dare say that it was left there by me to be passed

2985. You are aware of a Minute of the 14th of November 1834, directing the payment of the deductions by the Revenue Departments to their officers, thereby preventing the accumulation of a fund?—Yes.

2986. That Treasury Minute was passed within two months after the passing of the Act of 1834?—That Treasury Minute was so.

2987. Do you read that by referring to the Superannuation Act of 1834, and the Treasury Minute of 1829?—Yes; that was a Minute made when my recollection was fresh as to the intentions of the Government at the time.

2988. You would consider this Minute a legitimate exposition of the reading of the Minute of August 1829, and the Act of 1834, by the Treasury at the time?—Whether the Minute be mine technically or not, I believe it to be in full accordance with the intentions of the framers of the Act.

2989. Sir *S. Northcote.*] Do you agree in the statement which was made by Sir James Graham, that this deduction is a tax upon the Civil Service for the general purpose of reducing the expenditure, and not a tax for the special benefit of those who pay it?—Sir James Graham stated, that the deduction was made in lieu of a reduction of salaries. I believe that to be perfectly correct. I believe also that, as the civil servants had notice, in strict justice they have no reason to complain whether there is too much or too little taken from them in the shape of a deduction. But I do not believe that my own impression at the time was that the deduction would meet ultimately the charge of superannuation; and I think if the deduction is greater than the charge, it is a question of equity whether that ought not to be revised; but nothing has passed which leads me to believe that the deduction is more than is required to meet the charge.

2990. Do you think it expedient to keep up this continual deduction, and so to be perpetuating questions as to what the precise value and the precise intent of it is?—I am afraid that if you look back to the former experience, you will find that when deductions did not exist there was always a fluctuation of legislation one way or the other. Whether, if you had to commence again, you would take deductions or not, is another question; but there is one great advantage for the civil servant in the deductions, which is, that they are a shield against the House of Commons in any momentary feeling of economy running in, and making a great alteration with regard to the retired allowances. That is a feeling of which many Honourable Members now around me are not aware; but I was in the House of Commons when that feeling did strongly exist; and I know that at the time this deduction was taken many of the best and wisest of the civil servants, such as Mr. James Stewart, the assistant secretary at the Treasury at the time, considered it as a great advantage to the civil servant as a protection to him, and that he would be safe in future from having his retired allowance interfered with.

2991. Mr. *Roebuck.*] Would not the ground of protection be, that it was a defalcation from his salary, and he thereby contributed something to his own insurance?—Yes, that was the argument used.

2992. If that was the argument used, can we not use the argument now upon behalf of the civil servants?—I do not say that the argument is a good one or not, but it would apparently give the civil servant a stronger and more vested right in his superannuation, than if it was a mere question of favour.

2993. Then the argument is a good argument as against the House of Commons, but a bad one as against the civil servants?—In all these cases, any argument or consideration which will give time is a good thing. The House of Commons will come right after a certain time, but you cannot rely upon the House at any particular moment.

2994. *Chairman.*] How is the argument to be used in favour of the civil servant, as against the House of Commons?—At the time when I first came into Parliament, there was a strong feeling against what was called the "dead-weight." If the retired allowance was a mere advantage given, in addition to the salary, the feeling was that the House of Commons might deal with it as it pleased. But if there was a deduction (I do not mean to say that it is strictly logical, but it would have been argued), there would have been, as there is now, a strong feeling that the civil servant had paid his own superannuation, and

Right Hon. Sir *F. T. Baring*, Bart., M.P.

18 April 1856.

that you were taking away from him what he had actually paid. I have no doubt that that would have been very much pressed.

2995. Mr. *Roebuck.*] If that would have an influence upon the minds of Members of the House of Commons, do not you think that it is very likely to influence the minds of the civil servants?—It does influence the minds of the civil servants; that is their argument. I stated that I did not believe that it would ultimately pay, and I wish to state my impression that at the time I had some check upon which I compared the ultimate charge with what I thought would be the ultimate receipt. I do not believe that at that time there were figures that could possibly bring out any calculation to be relied upon; but what I think is, that you might check it to a certain extent in this way: you might ascertain what is now the amount of the superannuation allowances, and you might compare what the superannuation allowances under the new scale would be with the superannuation allowances under the scale which at present exists, and so get at an approximation to the ultimate expense of the superannuation; you might then compare that with the sum that you would receive, and see how far they tallied, whether the receipt would at all bear the charge. Of course I can only take it very loosely, but I have had some calculations made at the Treasury by the favour of the Chancellor of the Exchequer, and I think I can state what it comes to. I take the income from deductions at 200,000 *l.*, including the interest; that is the statement of the civil servants themselves. The Treasury say, having tested it in several instances, that they find that the new scale, as compared with the old scale, would be as 7 to 10, and therefore, if you take it in that way, you would get a future superannuation charge of 367,000 *l.* a year; that is the maximum charge. You must deduct from this what may be reduced by Treasury Minute (take this at one-sixth), and that would leave the charges about 300,000 *l.*, compared with 200,000 *l.*, which the income would be.

2996. *Chairman.*] Is not the interest which you allow, a perfectly fanciful computation; the Government would receive no interest, would it?—I think that the civil servant has a right in equity to receive, if I may use the expression, his money's worth.

2997. In dealing with a Government, is it not necessary to consider what is the profit that the Government can make, and is it possible that the Government should make any profit by funding the deductions?—Without entering into that question, I think, as a matter of bargain, the civil servant has a right to say, "If you are taking from me 5 *l.* per cent., you ought not to give me less than that five per cent. would bring in the market, if I were to go to a company."

2998. Sir *S. Northcote.*] Though the Government could not make a profit by funding the deductions, the civil servant could make a profit if it were left to him?—Yes; there is another thing which I should like to mention with regard to the statement made by the civil servants with respect to their calculations, which is, that the compensations upon reduction of office are entirely thrown aside; I think that that is not entirely a fair mode of calculating. In the case of compensations upon abolition of office, where you have taken no deductions, those compensations ought to be neglected; but in reductions of offices it very often happens that men are reduced who within a very few years would have to be superannuated, who have been paying deductions; you must either charge their compensations to the superannuation expense as part of the expense that the public incurs, or else you must deduct from the income the deductions that those gentlemen have paid. You must not, on the one hand, take the whole of the deductions, and, on the other, charge the public with the whole of the retired allowance; that is entirely neglected in the calculations that I have seen.

2999. *Chairman.*] Are not all those calculations which you have made founded on the assumption that the public do make a more profitable use of the money paid into the Exchequer by funding it in some manner, than by applying it to the service of the current year?—No.

3000. What the Government now does with the deductions is to apply them to the service of the current year; is not that the theory?—Yes, that it applies them to the current year, and consequently that it raises less from taxes, and therefore it is not *quà* Government, but it is *quà* public, the taxpayer; he has the money in his pocket, instead of paying it in the shape of taxes.

3001. The argument on behalf of the civil service is that if the Government

ment, instead of applying those deductions to the service of the current year, were to make a fund that accumulates in some way or other, the public would be a gainer by that operation; is not that the foundation of all the arguments and calculations that we have heard?—That that fund would be larger at the end of the time.

3002. Would it not be larger simply by the payments of annual dividends, which dividends themselves would be the produce of taxes, and would it therefore be anything more than a mere question of account?—I should not put it in that way; I should not say that the public gains by making a fund; I should say that the public gains by having the money, and saving the raising of taxes. The taxpayer, instead of paying whatever would be received for the superannuation deductions, keeps it in his pocket; he makes money by it, I suppose.

3003. It is a mere question of applying it to the service of one year, instead of applying it to the service of another year, but no profit accrues to the public by reserving a fund, does it?—No profit accrues to the Chancellor of the Exchequer by reserving a fund. I apprehend that a profit does accrue to the public by keeping the money in the taxpayer's pocket.

3004. Mr. *Fitzgerald.*] Is it not a fact that a calculation of this accumulated fund is, in fact, just a calculation of the measure of the benefit which the public receive by having this deduction made; does not it amount to that, in fact?—Something like that.

3005. Mr. *Rich.*] So far as I understand your argument of the profit and loss, you would admit that these deductions should be placed in the hands of any general trustees, and by them vested for the benefit of that trust at an accumulated interest; but still that sum would not amount to a larger sum than the ultimate charge accruing from the payment of superannuations and compensations?—I do not pretend to give you a calculation; but I take the result of the Superannuation Fund (supposing there existed a fund) at what the gentlemen of the civil service state it to be, 200,000 *l.* a year, and then I state what I think would be the charge.

3006. So far as you have ascertained, there is neither profit nor loss on the part of the public servants?—No; I think, on the contrary, it is only short payment. If any offer were made to the Chancellor of the Exchequer to take the bargain off his hands, I should recommend him to accept it, putting it at their own calculation.

3007. Under those circumstances, the public would gain by disembarrassing themselves of the charge?—My impression is, that the fund will not meet the charges raised under it.

3008. Upon the question of compensation and superannuation, from your experience, should you say that on a reduction of office the public servants most near, under general circumstances, to superannuation, are those who are usually the persons who retire on the reduction or consolidation of an office?—I think that is generally the case. Of course you cannot speak universally; but, generally speaking, I think that those officers who are growing old are naturally the persons whom you would be inclined to recommend to retire.

3009. Such being the case, those compensations are superannuations anticipated by a few years?—That is very often the case, in the higher classes of offices especially.

3010. Those who have served a term not exceeding 10 years, receive gratuities only?—So far as I know the present practice of the Treasury, that is the case.

3011. Does any servant who has served less than 10 years come under the Compensation Clause?—I think they ought not to do so; but I have made observations in the House of Commons upon certain compensations that have been granted to officers who had served under 10 years.

3012. On the whole, you think that the compensations ought to be considered equivalent to the superannuations as a charge due to what has been called the Superannuation Fund?—The compensations of those offices where you take the deductions; there are a great many compensations on the abolition of offices where you take no deductions; it would be quite unfair to take those cases. But in the other case you cannot neglect the compensations; they are part of the charge that falls upon the public.

3013. Mr. *Roebuck.*] You stated that the Government would make a bad

Right Hon. Sir *F. T. Baring*, Bart., M. P.

18 April 1856.

bargain, taking the deductions as a fund, and the obligation to pay the present retiring allowance?—I think the Government have made a bad bargain; in a mere money point of view they are liable to certain superannuation charges; they are receiving, and are to receive, certain deductions. I believe those deductions, as far as I can make out, will never be equal, even with the interest, to the amount which they will have to pay.

3014. Have you ever endeavoured to discover whether an insurance office would be prepared to take that bargain off the hands of the Government?—I have never heard of an office that would do so.

3015. You think that an office would not do it?—I am not aware of any office that would do it.

3016. Should not we assume that an office would do it when an actuary declares that it would be a benefit to the company?—I should very much doubt any office being able to make any calculation upon it. The calculations that have been made, for instance, are upon the average of officers entering the service at 25. The Government might, by saying that officers shall not enter the service after 25, at once disturb that calculation. Again, the calculations are based upon the assumption that the officers will average retirement at the age of 65. By a change proposed in the present Bill, it is proposed that an officer shall retire at 60. With those changes it will be extremely difficult for any accurate calculations to be made.

3017. Sir *H. Willoughby.*] In your calculation do you distinguish between the classes of the civil servants?—I take the officers that pay the deductions; it is only an approximation. The calculation itself would be extremely difficult to make, and of course I could not make it myself; but the Treasury could get something approximating to it.

3018. Is not it an extremely difficult calculation to make?—I do not believe that any calculations can be made. I have a feeling of the greatest insecurity in any such calculations as the Committee have had before them.

3019. What number of years do you assume must run before you reach the maximum of expense?—I have not calculated that. My calculation is not that. I have taken merely the present charge according to the present Act of Parliament, and compared it with what it would be according to the new Act of Parliament; that is, I have taken a reduction from 10 to 7.

3020. You merely assume that the proposed Act would be more unfavourable to the Government?—The new Act gives the civil servant a much less retired allowance than the old one. I take the existing superannuations, which are principally made under the old Act. I take the superannuation charges of the whole service, and I compare them with what they would be under the new Act, and I believe that you will not find very much difference between the real result produced in their way.

3021. Mr. *Roebuck.*] Are you aware that certain calculations were made for the Treasury by the actuary of the Treasury upon that very point?—No; I know nothing about the calculations at the Treasury.

3022. Sir *S. Northcote.*] With regard to those calculations which you have given, is not there a fallacy in that mode of computing; because, the present charge would be upon the number of the servants before the reductions which have taken place in offices were made, and in order to get any proportion between the number under the old scale and the number under the new scale, must you not take into consideration the reduction of the number of clerks retiring, as well as the amount of their retired allowances?—Of course you may put a great many points one way, and a great many the other. Looking over the tables, I find that they include many new offices where the present superannuation is nil, or pretty nearly so. For instance, the present War-office is a new office; there is not a single clerk superannuated, but by and bye those gentlemen will come on to superannuation. I may give some instances of specific offices. The calculation of what the income would be, supposing every officer was charged, is 42,373*l.*, and the annual charge, according to the new scale, would be 128,119*l.*; that is the Customs. The Inland Revenue is 31,219*l.* income; the cost would be 123,234*l.* The Post-office I cannot state safely from the paper before me, because in the Post-office a great number are not under the Superannuation Act. Take the Admiralty offices, the payment would be 10,050*l.*; the charges would be 48,544*l.*; and in the steady offices, it seems to me that the charge is very much larger than the income. Of course there is no allowance made for what is called the moral effect of the Act; that

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Right Hon. Sir *F. T. Baring*, Bart., M.P.

18 April 1856.

is neglected. I cannot calculate the moral effect, but I remember that in 1834 we expected a very considerable reduction in the amount of superannuation allowances; but if the Committee will look at the paper before them, they will see that the superannuation allowances was 358,211*l.* in 1834, and notwithstanding the effect of the Minute deducting one-fifth, and the new scale for new officers, it amounted to 549,000*l.* in 1854. It has been gradually increasing, and it is a gradually increasing charge.

3023. So that, in fact, the Act of 1834 has failed of accomplishing that which it was particularly directed to accomplish?—It has failed in bringing the amount down below what it was before; but if it had not passed, I think there would have been very much higher charges to pay.

3024. Mr. *Rich.*] From your official experience, can you say whether there has been any falling-off of fit candidates for the public offices with which you have been connected since the passing of the Act of 1834?—My offices at the Treasury gave me no patronage whatever; I was entirely disconnected with the patronage, and therefore I cannot speak of my own actual knowledge at the Treasury, as Lord of the Treasury, or Secretary of the Treasury, or as Chancellor of the Exchequer.

3025. When you were at the Admiralty did you find any difficulty in getting fit candidates to fill the various offices which you had then under your charge?—No; there was no difficulty at all with regard to applications; there were applications from very proper persons, I believe; it was very difficult to make a selection.

3026. Mr. *Roebuck.*] Do you suppose that you would have any less number of applicants if you were to cut down the salaries one-half?—I should think if the salary was below what they ought to receive, as compared with salaries for similar services in the market, you would not get proper persons to come.

3027. Is there not now such a pressure upon all classes of society that persons rush to any opening made to them for employment?—I suppose that there is very considerable application for employment.

3028. And, therefore, though the persons may not get a sufficiency to maintain them, still, under the pressure of the present state of society, you would get plenty of applicants?—I cannot understand a state of things in which no clerks get a sufficiency to maintain them. You can only make your scale of salaries with reference to the price in the market. With regard to any calculation as to how persons live, I am sorry to say I never could make out how a labourer in the country lives.

3029. Mr. *Rich.*] Did you find any inconvenience from officers or clerks under the Admiralty leaving the public service, in consequence of their being dissatisfied with their situations?—A gentleman has stated, what I was not aware of, that a number of officers had left. I do not remember at the moment any officer, during the time I was there, having resigned the public service, whose quitting the public service was a subject of regret to me, but there may have been.

William Golden Lumley, Esq., called in; and Examined.

W. G. Lumley, Esq.

3030. *Chairman.*] ARE you the Senior Assistant Secretary of the Poor Law Commission?—I am.

3031. How long have you held that office?—About 17 years.

3032. The Poor Law department is not under the Superannuation Act, is it?—It is not.

3033. It is a temporary department; the Act of Parliament fixes a time when it will cease to exist?—It is so; it would cease in about two years hence.

3034. On that ground it has never been included within the Superannuation Act?—It is supposed so. I should state, that I believe, some few years ago, a proposal was made to bring the Poor Law Commission under the operation of the Act. It was considered in the office, and at that time it was not thought desirable by the different members of the office that they should be brought under the operation of the Act.

3035. Would it, in your opinion, be possible to bring that office under the Superannuation Act, so long as its existence is temporary by the Act of Parliament?—It could only be brought under the operation of the Act by the members of the Poor Law Board being subjected to it, and taking the chance of their commission continuing to the time when it would be necessary for any

W. G. Lumley, Esq.

18 April 1856.

any officer to retire. I suppose that if under those circumstances an officer retired while the Board was legally in existence, he would be entitled to all the benefits which the Act of Parliament gives him, having been subjected to all the obligations which the Act of Parliament imposes.

3036. Would it be possible to place the officers of the department under the deductions, while the duration of the department is limited to a certain period?—Yes, the office might certainly be subjected to the deductions, because the deductions would be taken from the officers' salaries, and the officers would rely upon Parliament, if the commission were suffered to expire without their being remunerated; compensating them in some way or other in respect to those deductions.

3037. What would be the wish of the members of the Poor Law Department, with respect to their being brought under the Superannuation Act?—All the present clerks of the Poor Law Board would certainly desire to have the benefit of a superannuation allowance, and they are willing to take their part in the measure which is now proposed. At the same time, they are of course desirous that they should be exempted from suffering any deduction from their salaries.

3038. They would wish to have the benefit of the superannuation allowance, without being liable to the deductions?—Certainly.

3039. Would they wish to be placed upon a different footing from the rest of the civil service?—No; they wish that individual members of the Commission should have an opportunity of deciding for themselves, inasmuch as they have not entered into any contract, as it may be termed, with the Government, leading them to expect any deduction of this kind; therefore some members of the present Board wish to have an option left to them individually. Others are willing to take the measure as it is.

3040. That is to say, they wish to be subject to the deductions, and to be entitled to the pensions?—They are desirous of obtaining the superannuation allowances without the deductions, certainly; but if that cannot be obtained for the civil servants generally, then they would put themselves in the same lot with the rest of the civil servants, and submit to whatever Parliament deems right to enact for them in general.

3041. As compared with their present position, they would wish to be placed under the existing Superannuation Act?—That is the feeling of, I believe, I may say almost all the clerks. I wish to state that I give no opinion with reference to the inspectors. They are situated somewhat differently from the clerks, and have individual opinions of their own. I am not authorised to express for them any view which they entertain. But with regard to the clerks, they are all desirous of being brought under the benefit of the superannuation allowance. They must take that allowance, undoubtedly, in the way that Parliament will give it to them; but they think that the deductions ought not to be made.

3042. Sir *H. Willoughby.*] Parties who take office under the Poor Law Commission are aware, are they not, that they have accepted office under a temporary Commission?—Certainly.

3043. Are you aware of the fact, that it was stated when the Poor Law Commission Bill was introduced into Parliament, that it was intended to be a temporary Commission?—The first Act of Parliament renders it temporary. At the same time so many provisions have been made, of various kinds, by the Legislature, which contemplate that the Poor Law Commission, in some shape or another, should be a permanent body, that the officers of the Poor Law Board entertain no moral doubt in their own minds that it will be permanent.

3044. Mr. *Roebuck.*] The Commission is appointed from time to time, by Act of Parliament, not for the purpose of being altogether done away with, but for the purpose of giving Parliament an opportunity of reform; is that your supposition?—That is what we suppose to be the correct view of the office.

3045. Does anybody in the office believe, or did you ever hear anybody state that he believed, that the Commission will ever be done away with?—Certainly not.

3046. Mr. *Rich.*] Some years ago there was some apprehension that it might be very considerably changed?—It has been changed very materially since the Commission was first issued. It has been very materially modified, but substantially the Commission remains in effect as it was originally constituted; all

all the powers which were given to it in the first instance have been since continued, and all the subordinate officers retained in their offices.

3047. The clerks would be willing to consider it sufficiently permanent to justify them in coming under all the conditions of the Superannuation Act?—They would.

3048. They would naturally prefer to have the pensions without paying the deductions, but if the deductions were continued to the other part of the service, they would think it beneficial to them to accept the provisions of the Superannuation Act as now existing?—That is so.

3049. Mr. *Fitzgerald.*] Are they aware that they will have to pay up all the arrears?—Upon that point I should state, that the feeling in the office is, that the Bill is not altogether clear as to what they would be subjected to with regard to payments in respect of past services, or of past salaries, and it would be desirable, they think, that the statute should be made clear and distinct upon that point.. It is intimated to them that they would be subjected to payment in respect to past salaries and past years' services; but there are doubts entertained by them, certainly, that the extent to which they would be subjected to deductions is not clearly defined by the Bill. The salaries which have been given to the officers have been modified; lately they have been somewhat raised, without any reference at all to this question, and before this question was brought under their notice in the slightest degree. But their salaries were exceedingly low in the earlier time of the Commission, and it is not clear to them whether they are to be subjected to deductions upon the salaries which they now receive, or upon the salaries which they formerly received, or in what respect their allowances are to be made for the future. All those points they are anxious to have cleared up by the Bill before it ultimately passes into a law.

3050. Mr. *Rich.*] Are you aware that opinions have been taken from the legal officers of the Crown, that persons brought under the Superannuation Act are not liable to be compelled to pay their arrears for superannuation beyond the time when they are brought under the Superannuation Act itself?—I was not aware of it till this Committee sat; I have since understood that it is so.

3051. Are you aware that instances have occurred in which, when a department has been brought under the Superannuation Act, it has been left optional to the persons belonging to that department either to take their superannuation from the date when the department was brought under the Act, or from the date when those persons first entered the public service?—I was not aware of that. The former Act of Parliament was not clear upon such a point; neither is the present Bill. The present Bill gives the right to superannuation to all persons who have served in office for the time specified in the clause, and that would give therefore to every officer a right to superannuation forthwith in reference to the time that he had served. Having served in a department for 20 years, he would, according to that clause, be entitled to an allowance as upon 20 years' service. Now there is nothing in this Bill which renders him liable to the deduction, except so far as the operation of the 13th clause would take effect, and that incorporates the former Act of Parliament; but it would be a question of considerable doubt as to whether it would render him liable to any deductions in reference to past years.

3052. Are you aware that, at present, those who make the option to pay the deductions only from the time of the date of the warrant bringing them under the Superannuation Act, are entitled to superannuations only from that date under the present Superannuation Act?—I was not aware how that would be, because we have not had an opportunity at our office of having any experience upon the subject.

3053. If a clerk is to receive superannuation from the time when he first entered the service, and has the option of paying his arrears from the time when he first entered the service, or from the date of the warrant which brings his department under the Superannuation Act, it is quite clear that he would make the option of not paying the arrears?—There are some clerks who have been long in the office, who may consider it desirable that they should not pay any past deductions; others, on the contrary, may think that they should pay the past deductions, and take the benefit of the Act in all respects.

3054. Sir *S. Northcote.*] That does not meet your difficulty; your question

W. G. Lumley, Esq.

18 April 1856.

tion is upon what principle those who are to pay up the past deductions are to pay them, upon the old scale of salaries or upon the improved scale of salaries?—That is one of the difficulties.

3055. If it was laid down, as it has been laid down, that these deductions are not made for the purposes of providing insurance, but in order to obviate a greater reduction of salaries, which would have taken place in 1834, than the amount of the deductions, is it fair that the Poor-law Board should be subjected to them at all, as their salaries clearly could not have been reduced by any measure in 1834?—That is the feeling of the officers of the Board, that their salaries have been settled quite irrespective of any liability to deduction, and also that they have not been adequately remunerated previously.

3056. If the officers considered that those deductions were made in order to provide a fund to pay the superannuations, they would have no objection to pay the deductions?—I believe that is the feeling, if such deductions were to provide a fund; but whether that course should be adopted is a question upon which they entertain some doubt themselves.

3057. If the deductions are not to provide a fund, but are simply to go towards the general taxation of the country, they do not see the justice of the case as applied to them, which might be recognised in the case of departments which would have had to undergo revision in 1834?—That is the feeling of the Board.

3058. Mr. *Rich.*] I understand you to say, that they are willing to come under the provisions of the present Superannuation Act?—Yes; they are willing to come under the provisions of the present Superannuation Act, and if Parliament will not give them superannuation allowances, except under the terms of suffering deductions, they are prepared to submit to such terms.

3059. But the Act provides no fund whatever?—The Act provides no fund whatever.

3060. Still they are willing to come under the provisions of the Act?—They are.

3061. They do not make it a *sine quâ non* that there shall be a Superannuation Fund?—Certainly not.

3062. They are quite ready to come under all the provisions of the Superannuation Act as now administered?—Yes, if it be necessary to submit them to those provisions; but they desire me to press upon the Committee that it is not advisable nor beneficial that they should be subjected to these deductions.

3063. Sir *H. Willoughby.*] Are the Committee to understand that you want to get the superannuation without paying the deductions; is that the object?—Yes.

3064. Sir *S. Northcote.*] Have any officers retired from the Poor Law Board upon any allowance since the Board was first formed?—Only one.

3065. Was that a commissioner?—Yes, he had been one.

3066. Upon what principle was that allowance granted?—For length of service.

3067. He had not contributed to the Superannuation Fund?—No. At the same time the officers of the Board have looked upon that case rather as a precedent upon which they could rely hereafter. In the event of this measure passing, there should be in the schedule two officers who ought to be excepted. The President alone is excepted now; the Parliamentary Secretary ought to be excepted as well.

Mr. *Joseph Linney Hobson*, called in; and Examined.

Mr. J. L. Hobson.

3068. *Chairman.*] I UNDERSTAND that you wish to make some statement upon the behalf of the lockers and weighers; the Committee have already examined one witness very fully upon the subject, and they do not wish to go at length again into the question, but if there is any material omission that you would wish to supply, they are ready to hear you?—The witness to whom you allude was a witness from the Tide Department, not from the lockers.

3069. Have you a different case?—We have a different case; we have nothing to complain of respecting the difficulties of our duty, nor yet the hardness of it; but we have to complain of the peculiar hardness of the superannuation-tax. We are very grateful to Mr. Hamel for the interest and for the feeling in his evidence, but at the same time there are a few things in that evidence

evidence which the lockers and weighers dissent from, and therefore they could not let this opportunity pass without themselves recording their evidence before this Committee; and they also think that they shall be able to show cause why the superannuation-tax should be rescinded, at all events in their case, and in all cases of officers with a low salary.

3070. Will you state those reasons?—There are circumstances and confessions that the Civil Officer of the Revenue in the inferior service even shrinks instinctively, perhaps, from revealing; but they think, at all events, that the time has come that the veil must be withdrawn, and those circumstances must be revealed. If I may be allowed, I will read a statement which I wish to be put in as evidence, and I think after that statement is read the Committee will come to the conclusion that it is nearly an impossibility for the lockers and weighers and the civil servants generally to pay the Superannuation-tax:—Schedule of Expenses in London for eight persons, namely, self, wife, and six children; salary, 90 *l.* per annum, calculated according to the average price of provisions for the last two years. First division of expenses: first item, rent, 17 *l.* Second, life insurance in Customs Fund for 150 *l.*, commenced when only three children living, 4 *l.* 4 *s.* 4 *d.* Third, Customs Land Officers Provident Society, commenced when only two children living, 12 *s.* Fourth, fire insurance, 6 *s.* Fifth, superannuation, 2 *l.* 5 *s.*; stamps, 1 *s.*; 2 *l.* 6 *s.* Sixth, schooling for children, viz., one boy 12 years of age, 1 *s.* per week, not including books, &c.; one girl nine years of age, 6 *d.* per week; two girls and one boy under seven years of age, 2 *d.* per week each; one boy too young to attend school; 5 *l.* 4 *s.* Seventh, for self, being absent from home from 7 a.m. till 5 p.m., 2 *s.* per week, or 4 *d.* per diem, for dinner and various incidental expenses; 5 *l.* 4 *s.* Those items which are placed in the first division of expenses, amount to 34 *l.* 16 *s.* 4 *d.* The above expenses I consider unavoidable, if I perform my duty as a husband, a father, and a member of society. By insuring my life I have the satisfaction to think that my wife and family would not, in case of my death, at once become inmates of a workhouse, or incumbrances upon those friends who have often kindly assisted me. I would that I could give my children a better education, and keep them longer at school, but the best that I can give them I consider incumbent upon me as their parent. The second division of expenses runs thus: first item, bread, at 2½ *d.* per lb., or 9 *d.* the quartern loaf, 48 lbs. per week, or 6 lbs. each, $13\frac{5}{16}$ oz. per diem, 9 *s.* weekly; 23 *l.* 8 *s.* annually. Second, flour and oatmeal, 1 *s.* weekly, 2 *l.* 12 *s.* annually. Third, potatoes, &c., 3½ *d.* per diem, 2 *s.* 0½ *d.* weekly; 5 *l.* 6 *s.* 2 *d.* annually. Fourth, butter, at 1 *s.* per lb., 2 lbs. per week, or 4 oz. per week each, 2 *s.* weekly, 5 *l.* 4 *s.* annually. Fifth, sugar, at 5 *d.* per lb., 2½ lbs. per week, or 5 oz. per week each, 1 *s.* 0½ *d.* weekly; 2 *l.* 14 *s.* 2 *d.* annually. Sixth, milk, 1 *d.* per diem, 7 *d.* weekly; 1 *l.* 10 *s.* 4 *d.* yearly. Seventh, tea, 9 *d.* and coffee, 4 *d.*, 1 *s.* 1 *d.* weekly; 2 *l.* 16 *s.* 4 *d.* annually. Washing and cleaning expenses for eight persons in family per week, including soap, &c. &c., 2 *s.*; annually 5 *l.* 4 *s.* Ninth, coals, candles, wood, &c., weekly, 2 *s.* 6 *d.*; annually 6 *l.* 10 *s.* 10th. Miscellaneous items, including salt, pepper, blacking, &c. &c., weekly 6 *d.*; annually 1 *l.* 6 *s.* The second division of expenses is, 1 *l.* 1 *s.* 9 *d.* a week, or 56 *l.* 11 *s.* annually. The first division of expenses is brought down, amounting to 34 *l.* 16 *s.* 4 *d.*, making the total expenses per annum 91 *l.* 7 *s.* 4 *d.*, being an excess of salary, 1 *l.* 7 *s.* 4 *d.* The 11th item is, butcher's meat, generally considered an essential necessary of life, *nil.* 12th. Malt liquor, or any other beverage besides water, weak tea, or coffee, (*vide* 7th item in the second division of expenses), *nil.* 13th. Boots and shoes, wearing apparel, doctor's account for confinements or sickness, and the 1 *l.* 7 *s.* 4 *d.* in excess of salary, the payment dependent upon any casualty over the salary of 90 *l.* per annum, the kindness of wife's or own relations and friends, or unavoidable debt, unless the insurances, (*vide* 2d, 3d, and 4th item in the first division of expenses), and also the education of children, (*see* 6th item of same division), are given up. Therefore, it will be seen that even the remission of the 2½ per cent. deduction for superannuation would be a benefit. 14th. Church expenses, or any recreation for self and family, are out of the question, if not taken from the 7th item of the first division of expenses. To the truth of the above statement I am willing to take a solemn declaration. Of course, there is not time to enter fully into these matters, and as fully as my brother officers would wish; but there are some very peculiar cases respecting the Landing Department. If I may be allowed to bring a case forward respecting superannuation, I may state the case

Mr. J. L. Hobson.

18 April 1856.

of a first-class weigher who died about 12 months ago. He was ill some four or five months, and he died. Half-a-crown per diem was stopped as day-pay all this time; when his wife came to receive his salary the money for superannuation still was deducted from the amount, though at the same time the brother officers were subscribing from their own paltry pittance to keep the wife and children out of the workhouse while the officer was lying on his deathbed.

3071. Mr. *Roebuck.*] How is this statement made peculiar to your department?—It is not peculiar to our department alone. I believe it is applicable to all departments in the Civil Service with salaries under 100 *l.* per annum.

3072. Then your evidence does not peculiarly apply to your department; it is merely going to say that the civil servants who receive less than 100 *l.* a year receive less than they deserve?—Yes.

3073. And that is the amount of your evidence?—Not exactly. I think that the duties of the lockers (and it is considered generally by the lockers and weighers) are of as important a character, nay even more important than those of the clerks themselves, except the higher class. A clerk's duty is copying from documents placed before him and keeping accounts; but the duty of a locker is very different; it is to re-weigh sugar and fruit, &c. for duty, and also other important duties too numerous to detail.

3074. Does not this mean that you are under-paid?—It does.

3075. That is the sum total of your evidence?—That certainly is the sum total of the evidence, so far as it goes; and the 2½ per cent., even if it was not taken, would add to the salary.

3076. Two-and-a-half per cent. taken from people who are inadequately paid is a great hardship?—It is a great hardship.

3077. Sir *H. Willoughby.*] When do you get any increase of salary above 90 *l.* per annum?—That depends upon deaths or superannuations. I have just entered into the 90 *l.* class; I have now been 16 years in the service, and I was about 12 months in the Tide Department.

3078. What was the next step?—I had an appointment from the Tide Department to the Weighing Department in the spring of 1841. I was nearly 11 years in going through the three classes of weighers, beginning at 25 *l.* per annum, and 2 *s.* 6 *d.* per day; then 30 *l.* per annum, and 2 *s.* 6 *d.* per day; and then 35 *l.* per annum, and 2 *s.* 6 *d.* per day. I was promoted to the Lockers Department in November 1851. Last November I was promoted again to a second-class lock at 90 *l.* per annum. The next step will be to the first-class lock at 100 *l.* per annum, but it may be many years before I shall arrive at that.

3079. Then what is the next step, supposing you are fortunate?—Supposing I am fortunate, and supposing I live, the next step would be a superintendent locker at 110 *l.* per annum, but even then I should be worse off than if I were in the first-class lock. The income tax would then affect me, and with the 5 *l.* per cent. deduction for superannuation, I should be brought down to about 98 *l.* per annum.

3080. *Chairman.*] Have you any other statement to make?—There are many statements which I should wish to make, but you say that there is scarcely time for me to make them.

3081. Sir *H. Willoughby.*] You consider it an advantage to have a superannuation?—Certainly, we consider it an advantage to have a superannuation; but allow me to say that I believe there are few men in the civil service of the Revenue, with low salaries, with large families, who ever live to be superannuated; for distress weighs upon their minds so much when they see their children in want, though at the same time, from official position, obliged to keep up a respectable appearance. Judge therefore their feelings when even their own neighbours and often relatives are in ignorance how they live; therefore of course we feel the peculiar hardship of this 2 ½ per cent. deduction, but at the same time we know that there is an advantage in having a superannuation.

3082. You think that you pay too much for it?—It is our belief that the State ought to superannuate their own officers; and not only that, but it is the impression in the service, not only amongst the inferiors, but amongst all, that they are now doubly taxed, if their income is more than 100 *l.* per annum. Now, for instance, in the case of a locker, his salary might be 90 *l.* per annum, with a large family, which I have shown leaves him without certain necessaries of life; he might be fortunate enough, by casualties, to make overtime. If he

made

made overtime, which would bring the salary over 100*l.* per annum; that would bring him under the income tax, and therefore he would have to be in attendance, and do duty about 80 or 90 hours for nothing.

3083. Mr. *Palmer.*] Is your attendance in your particular department limited to a certain number of hours?—From eight to four in the summer, and from nine to four in the winter.

3084. And anything that you may be called upon to do beyond those hours is considered extra time, and is paid for?—Yes, it is paid for at 1 *s.* per hour. There is another thing. The clerks are allowed to come into the general service at 16 years of age; but in the Customs an officer is not allowed to come in before he is 21 years of age. In the Inland Revenue, I think that the officers come into the service at 19 years of age. Now, if persons were admitted into the Customs before 21 years of age, that would give those with small salaries a chance of providing a little, as it were, beforehand, before they are plunged into misery, before they get a large family; and not only that, but it would also assist them, especially so far as the Tide Department goes, in superannuation, and I think that they might retire much earlier if such was the case.

3085. Do you suppose that persons in your situation generally make a point of insuring their lives themselves?—I believe persons in my situation generally are a very provident class. If they were not a provident class, I believe that their families would be in the workhouse or Whitecross-street, or somewhere else. It would be an impossibility to keep a house over their heads, and support the pride that an officer feels holding a commission, worded equally the same as that of the highest officer in the Customs, and a certain dignity which is different to what even a mechanic or persons getting much more, feel who do not hold a Government situation.

3086. Supposing this deduction of 2½ per cent. from a nominal salary under 200*l.* a year was not taken, do you think that the officer would lay out that 2½ per cent. for the benefit of himself in the shape of a superannuation allowance or an insurance?—I believe generally if the 2½ per cent. were remitted, the majority would consider it their duty to their families to put it by for their benefit.

3087. A case has been suggested by one of the public servants, that if the deduction principle was continued, but the deduction was remitted to any person who might produce a receipt for a policy of insurance for 100*l.* upon his life, showing that he had actually laid out the money in an insurance, do you consider that that would be a satisfactory mode of dealing with the civil servants?—In certain instances it would be most excellent, but in some cases I fear that it would have no effect. I will give a case: there are two or three lockers of 90*l.* a year; one has 80*l.* and one 90*l.*; I think the one at 80*l.* now has seven children; the one at 90*l.* has the same number; their health is injured; I believe they are in a rapid consumption, and no insurance office would insure their lives; there would be the difficulty. But how is this? Their health is injured from feelings of anxiety, and many officers drop into the grave much earlier than they would do if their minds were at rest; and many of them cannot give an undivided attention to the Customs which they ought to do, and which I think it would be prudent for the Government to give a sufficiency to the officers to enable them to do; but after they leave their duty at four o'clock, they have perhaps to retire into an office to keep books or something else till 10 at night, inhaling the gas, and perhaps other noxious air. I myself, for a length of time, had such a situation, but I found my health drooping under it, and I thought that it was my duty to my family to trust to Providence, if I may be allowed to use the term, rather than sacrifice my life, which I found I was doing.

3088. *Chairman.*] Have you anything else to state to the Committee?—In respect to a man coming in to the service, an officer, after 16 or 17 years' servitude, is much worse off (I am speaking of what is termed the subordinate class of officers, or the inferior grade of officers) than when he first entered the service. A man entering the service generally has a few pounds in his pocket. He perhaps has himself to keep, and only himself, or he may have a wife; but after 16 or 17 years' servitude, seven or eight children come around him, and he then finds a great difficulty in supporting them, because his salary is not in the same ratio as his expenses. Now it presses peculiarly hard upon young officers coming into the service. I believe now that a young officer has to serve

Mr. *J. L. Hobson.*

18 April 1856.

six months on probation, and no salary is received during that time; and if he is sick or gets leave, if he is a day-pay officer, he would lose the day-pay, but still the superannuation-tax would be levied upon the salary and day-pay. I am entrusted with a statement of the sort which I would beg to hand in. (*The same was delivered in.*)

Vide Appendix.

Thomas Rowe Edmonds, Esq., called in; and Examined.

T. R. Edmonds, Esq.

3089. *Chairman.*] ARE you the Actuary of the Legal and General Assurance Society, of Fleet-street, London?—I am.

3090. How long have you been actuary to that society?—From 1837 to the present time.

3091. Were you the actuary of any other society previously?—I was really, but not nominally.

3092. Are you familiar with the calculations of life insurance?—I am, and have been from the year 1827 to the present time.

3093. Is the Legal and General Assurance Society a company for life assurance?—Yes.

3094. Exclusively?—Exclusively.

3095. Will you state whether the deductions from the salaries of the civil servants are more than is enough to provide the pensions under the scale of the Superannuation Act of 1834, during infirmity either from sickness, accident, or old age?—I believe that they are more than sufficient if the persons entitled to claim pension money are limited to those who are permanently disabled by sickness or infirmity.

3096. On what data is your opinion founded?—I have seen the calculations and statements of Dr. Farr, and I agree with them generally.

3097. He has made a variety of statements to the Committee; what particular statements do you refer to?—Where the salary is fixed at 200 *l.* constantly, there, I think, the statement is, that the value of the contributions is 200 *l.*, and the value of the pension is 74 *l.*, the excess being something like 130 *l.*

3098. Do you think that those data are arrived at from sufficient grounds?—If there is any defect in the data, it is on the side of exaggeration of the pension time or permanent infirmity which a civil servant will on an average suffer before death; for these data comprehend allowances payable during disability to perform hard bodily labour.

3099. I have before me some actual cases of superannuation. One is the case of a man who was superannuated at the age of 50: his pension is 43 *l.* a year, and the amount of deductions which he has actually paid is 135 *l.* 7 *s.* 5 *d.*; do you believe that any insurance office, upon the receipt of 135 *l.* 7 *s.* 5 *d.*, would be prepared to give a person an annuity of 43 *l.* at the age of 50?—An insurance office might grant such an annuity without loss, if all on the pension list were placed there for infirmity, and if the duration of a pensioner's life were one-half only of the duration of a healthy life of the same age.

3100. Without referring to tables, you would not wish to express an opinion upon that point?—The Government deduction may be no more than sufficient to provide for a deferred allowance, payable whether a person is in good or bad health; but if the allowance is only payable in case the life is permanently disabled from employment and doing the work of the office, then the deduction is more than sufficient.

3101. The ordinary case of the civil service is, that a person begins at a low salary, and ends at a high salary, and his superannuation is calculated upon the high salary which he receives for the last three years?—Yes; but the retiring pension is paid whether the person is in good or bad health after attaining the age of 65.

3102. You stated that you had seen Dr. Farr's calculations, and that you believe them to be correct?—Yes, I do, excepting with that distinction, that the allowances may be paid either as a deferred annuity, independent of the health of the life, or as a pension, payable only in case of infirmity and permanent disability to perform the work of the service. In the former case, the superannuation charge would be high. In the latter case, the necessary charge for superannuation would be not one-half so great.

3103. Sir *F. Baring.*] Have you any tables which give the sickness?—Yes; the pension time would depend in a very great degree upon the amount of sickness.

ness. We know what the sickness is, and we know what the amount of the pension would be.

3104. Have you any tables upon which you can calculate anything as regards the time of retirement; you mentioned that an officer should retire at 65; can you make any calculations upon the time of retirement of office?—I possess no exact information as to the average age of retirement.

3105. Your calculations are founded upon the assumption that the officers retire at 65, upon an average?—That is the general view taken in the constitution of that table of retiring allowances, when of the nature of deferred annuities.

3106. That is an hypothesis?—It is not stated what has been the foundation of the scale now in use. It appears to me to be a modification of a deferred annuity table.

3107. Of course, the whole calculation must a good deal depend upon what time the officer retires; is not that so?—Certainly.

3108. Is it in the calculation which you have looked at and certified, that the officer retires at 65, upon an average?—Yes; but he retires in infirm health; he is not at liberty to retire, unless his health is seriously damaged.

3109. Is your calculation based upon the assumption that 65 is the average age of retirement or not?—Yes, I assume that he retires at 65, provided he is at the time in bad health.

3110. Is it necessary that an officer should be in bad health to retire at 65?—I was not aware that it was so in all cases; the examination is not so rigorous, I have understood.

3111. Supposing it should happen that it was incorrect; that he of necessity is not in bad health at 65; have you rested much upon his being in bad health at 65?—Yes, it is a very material circumstance.

3112. Are you aware that under the Superannuation Act it is not at all necessary that an officer should be in bad health in order to retire at the age of 65?—In that case the charge for superannuation will be very heavy, as including payments to the healthy as well as the infirm.

3113. What are the data upon which you start; do you think it material that he should be obliged to undergo some sort of medical examination?—Yes, that is my view.

3114. In your calculation, you have taken for granted that that should be so?—Yes.

3115. If it should so happen that that is not the real state of the case, and that an officer after or at 65 may retire without a medical certificate, that would alter your view?—The calculations which I have examined and checked have no reference to retirement at any age, except by reason of infirmity.

3116. It would alter the grounds upon which you went?—Only in the comparative view which I have taken of the Pension Fund as it ought to exist for the benefit of the infirm only, and of the fund as it now exists for the benefit chiefly of persons in good health who employ their time in seeking their own profit or amusement.

3117. You have taken a life at 65, and a life which a medical officer has declared is sickly?—Yes.

3118. Sir *H. Willoughby.*] I understood you to lay down two principles in your calculation, that the salary was to be of the same amount, and the person was only to retire when disabled from infirmity or sickness?—The calculations of Dr. Farr have been made separately on three classes of salaries; those which are constant, those slowly increasing, and those rapidly increasing.

3119. Do you always assume that the salary is the same?—Yes; that is one of the three views taken of the question.

3120. You assume that the person shall only retire when disabled by infirmity or sickness?—Yes.

3121. Those are the two points?—Yes.

3122. Taking those two points, what is the conclusion that you come to?—That the present deduction of five per cent. is a great deal more than sufficient, especially in the case of constant salaries, to provide for the stipulated allowances during infirmity.

3123. How do you apply those two principles to the case of the civil servants?—By taking a table which represents the proportion of pension time at every era

T. R. Edmonds, Esq.

18 April 1856.

of life, and thence deducing the value of a fixed annual pension and its equivalent annual contribution.

3124. Do those two principles run through the Civil Service?—They are applicable to all civil servants, whether the salaries are constant or increasing.

3125. *Chairman.*] Would an insurance office be willing to take the deductions from the salaries of the civil servants, and give the same retiring allowance as that which is now given by the Government?—Not improbably if they had the power of selecting the lives which are proper objects for superannuation allowance; they would not pay a man unless he proved himself to be incapable of performing his work.

3126. If they gave the pensions upon less liberal terms than the Government, they would be willing to make that bargain?—Yes.

3127. Do you think that the difference between the present mode of granting superannuation pensions and that which an insurance company would adopt would be considerable?—There would probably be no difference if the pensions are granted as deferred annuities. If the pensions are payable only during permanent infirmity, the insurance office would probably be less liberal than the Government office.

3128. Sir *F. Baring.*] How long do you calculate the pension would be enjoyed after 65?—I think the expectation of life about 65 is 11 years; the value of the annuity would be about nine years. This is on the assumption that the life of a pensioner is equal to the average of healthy lives of the same age.

3129. Viscount *Monck.*] It would be worth nine years' purchase at 65?—It would be worth nine years' purchase at 65.

3130. Does your office deal in deferred annuities?—It does not; very few offices doing any considerable business do so.

3131. Mr. *Fitzgerald.*] Was it part of your calculation that the increment of salaries should be regular at fixed periods?—I think in the Audit Office that is the principle.

3132. When you give the opinion that the deductions in the whole of the Civil Service are larger than they ought to be, considering the benefit which the Civil Service derives, is that opinion founded upon the calculation that the increment of salary is regular at certain periods?—I intended to say that the hardship is greatest on the steady salaries, and diminishes constantly as the scale is more rapid.

3133. Therefore, of course, if for a great number of years a man receives a small salary, and then his rise is sudden to a large one, and he is superannuated on the large salary, it is perfectly possible that the bargain would be in his favour, and greatly to the injury of the Government?—I believe Dr. Farr has examined this extreme case, and found the value of the contributions and the value of the pension to balance one another.

3134. You must, of course, by an examination of a great number of cases, come to something like an average as a fixed rule?—Dr. Farr has gone through that.

3135. Have you gone through it?—Yes, I have.

3136. You have assumed that he is correct in his statement of that average?—He has shown me all the elements, and I am fully acquainted with the principle.

3137. I have before me the case of one man in which the deductions are nearly uniform during a period of 25 years, and in the case of another man the deductions commence with 1*l.* 9*s.* and advance to 27*l.* 9*s.*, and yet for no single year are those deductions alike; where there are two cases so dissimilar as those, how can you come to a fixed rule for a calculation?—I understood that the deductions were about five per cent. upon the salaries.

3138. There is no fixed rule as to the increment of the salaries?—In some offices I think there is a fixed rule; for instance, in the Audit Office.

3139. How can you apply that to the general civil service?—By doing what Dr. Farr has done.

3140. In fact, it is next to impossible to make any such calculation unless you have the combined experience of each office?—Yes, so far as any exact knowledge of the general rate of increase of salaries is concerned.

3141. Unless by the combined experience of each office you cannot come to anything like a law?—No.

3142. Viscount *Monck.*] Have you made any original calculations yourself with

with reference to this subject?—I have made such calculations on the subject of permanent sickness, or pension time, of the general population of England. It is ascertained by observation that the sickness suffered at any age bears a constant proportion to the mortality at the same age, and that permanent sickness forms one-third part of the total sickness suffered at any age. There are about three years of sickness to each death at any age, one year of which represents permanent sickness, or pension time. Adopting this hypothesis, which cannot be far from the truth, it will ensue that only 1 in 40 of all civil servants living at ages exceeding 20 years ought to be suffering from permanent sickness, or incapacity for light labour. If this proportion of civil servants constituted the pension list, the annual contribution of 1 *l.* 10 *s.* would suffice to provide a pension of 100 *l.* a year payable to a person permanently disabled at any age above 20 years. If the pension list, besides the permanently sick, were to include the feeble in health, the additional number to be provided for would be liberally represented by the proportional number constantly suffering from acute sickness, which is double of the proportion suffering from permanent sickness. The increased pension time thus obtained would still be considerably less than the pension time contained in the data adopted by Dr. Farr.

3143. You have looked over Dr. Farr's statements?—Yes, and checked them by other tables.

3144. The facts upon which those tables were based were all derived by you from Dr. Farr?—Yes.

3145. Sir *F. Baring*.] Why do you take the age of 65?—That is the age at which the full retiring salary is usually allotted, namely, two-thirds.

3146. Has the paper in your hand formed part of your calculation?—Yes. Retiring pension above 10 years, from 10 to 17, three-twelfths; 17 to 24, four-twelfths; 24 to 31, five-twelfths; 31 to 38, six-twelfths; 38 to 45, seven-twelfths; 45 to superannuation, eight-twelfths.

3147. You mean that they obtain the maximum allowance?—Yes; and the calculation has been formed upon that principle.

3148. Is not 65 the average age of retirement which you have taken?—I do not say the average age, but the age at which a person is at liberty to retire upon two-thirds of his salary, if he proves himself to the satisfaction of the heads of the department to be a proper subject for retirement.

3149. Are you still under the impression that when a man gets to the age of 65 he may retire upon the full amount of his superannuation allowance?—Two-thirds of the salary, provided his superiors give their consent, and are fortified by the opinion of two medical officers.

3150. Would it alter your calculations if I were to tell you that of which you seem not to be aware, that the regulations of the Treasury are founded on an Act of Parliament upon that point?—I do not know in what respect I am in error.

3151. Have you read the scale of the Act of Parliament?—I think not.

3152. Is there anything in the Act of Parliament about the age increasing or diminishing the retired allowance?—After 45 years' service.

3153. You mean the length of service?—Reckoning 20 as the age of entrance, 45 added to that makes 65.

3154. Are you aware that Dr. Farr stated that 25 is the average age of entry?—I think it is expected to be reduced to 20.

3155. That is an alteration in the calculation?—Yes.

3156. In the new calculation it is 20?—Twenty, and adding 45 years' service, that makes 65.

3157. Why do you take 65; are you aware that that is not the average age at which the public servants retire at present?—It is not stated, nor is it easy to ascertain that, as the numbers are continually increasing above the age of 65.

3158. Do you know that from 56 to 57 is the average age now at which the public officers retire?—Yes, I have no doubt that what you say is correct.

3159. Do not the calculations very materially depend upon the age of retirement?—That average age of retiring is changing, I believe; the numbers on the establishments are increasing.

3160. Are you under the impression that that is the case, that the age is increasing?—That the numbers on the civil establishment are increasing with the increased requirements of the country.

3161. As the officers retire on the average at about 57, why do you take it at

T. R. Edmonds, Esq.

18 April 1856.

at 65?—I have only used the age of 65 for illustration; the precise facts have been exhibited to me by Dr. Farr.

3162. Sir *H. Willoughby.*] Is it your impression that a person must be disabled by infirmity or sickness when he is at the age of 65?—By no means.

3163. To what period do you apply that condition?—That he is not to receive the pension money till he shows himself permanently sick and infirm, without reference to age.

3164. It is your impression that he is superannuated when he is disabled by sickness?—Permanently disabled.

3165. And not under any other circumstances?—Incapacity for the performance of the work. I believe I have been misunderstood as to the age of 65; I only wished to say that the payment for infirmity should commence at any age, provided proof were given of the life being incapable of further service; 65 was only used as an illustration.

3166. I understand you now to state that you do not consider that superannuation at 65 is given on the condition of infirmity or sickness?—My statement having reference to the Superannuation Fund as now administered.

3167. Viscount *Monck.*] Did not you say that your calculation was based on this consideration, that whenever a man retired it must be from infirmity or sickness?—Just so.

3168. *Chairman.*] Whatever that age might be?—Yes, whether 65, or any other age.

Veneris, 25° *die Aprilis*, 1856.

MEMBERS PRESENT.

The Chancellor of the Exchequer.	Mr. Henley.
Sir Henry Willoughby.	Mr. Fitzgerald.
Sir Francis Baring.	Mr. Rich.
Sir Stafford Northcote.	Mr. R. Palmer.
Viscount Monck.	Mr. Osman Ricardo.
Mr. Macartney.	

THE RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER, IN THE CHAIR.

Charles Ansell, Esq., called in; and Examined.

C. Ansell, Esq.

25 April 1856.

3169. *Chairman.*] ARE you the Actuary of the Atlas Insurance Office?—I am, and also of the Assurance Funds established in the Customs and Inland Revenue Departments.

3170. How long have you been actuary of the Atlas Insurance Office?—About 33 years.

3171. Is that an office exclusively for life assurance?—It is for life and fire assurance only.

3172. Have you seen the calculations made by Dr. Farr upon the value of the superannuation pensions?—I have not seen the calculations; but I have had an opportunity of reading the evidence which he gave before this Committee; I have not seen any of his detailed calculations. He gave me an opportunity of doing so, but my time has been so occupied as not to permit me to go into them.

3173. Do you concur in the evidence which Dr. Farr gave to the Committee?—I do, generally, as to the fact that the five per cent. deduction from the salaries is probably more than is needful to provide for the civil service superannuation allowances; but as to the details, except I had them brought again to my mind, I am not prepared to say what specific points you refer to, as there are many points in his evidence.

3174. Upon what data is your opinion founded that five per cent. is too large a deduction as compared with the present superannuation allowance?—In the year

year 1844, a number of the larger railway companies deemed it desirable to establish a general fund for the purpose of providing superannuation allowances for the salaried railway officers, that is, for the persons not employed in manual labour, such as porters and guards: and at that time I was consulted by the whole of them, in order that I might suggest some scheme that would work out their purpose. I then obtained certain returns, that I might ascertain as nearly as might be the rates at which salaries would be likely to increase in the railway service. The rate of pension which it was proposed to grant to railway employés, was precisely that which is adopted by the Government with respect to its civil servants who entered the public service after August 1829; that is under the existing scale; and so well as the materials at my disposal permitted, I used them in order to determine what per-centage of deduction from the whole of the salaries might be sufficient for the object in view. The method that I pursued was in the first instance simply to regard the superannuation allowances as deferred annuities, just as if the superannuation were dependent upon no other circumstances whatever than the probability of the person employed, living to a specified age. The age adopted as that likely to represent the average age of superannuation, was 65. Whether that was correct or not, must have been ultimately determined by experience; but so far as information and opinion were obtainable to guide the judgment, 65 was fixed upon as a fair age to assume in determining the deduction. It became an important element to fix the rate at which the money deducted from salaries would be improved, until the time that it might require to be paid back in the form of superannuation allowances. The rate of interest first adopted in the calculation was so low as 3 per cent., and the result of the whole computation was, that a deduction of more than 7 per cent. from the salaries would have been needed, in order to provide for the superannuation allowances, but that deduction made no allowance whatever for the circumstance that a number of the persons employed might be discharged from the service, or quit it for other employments, so as never in fact to become claimants for superannuation. There was, however, a principle of adjustment introduced into the railway scheme, to the effect, that at the end of every seven years, an estimate should be made of the probable claims on the fund, in respect to the then remaining railway servants; and if any surplus appeared to exist, or any sum more than was necessary to provide for the superannuations of the contributors, such surplus should be applied either in increasing the superannuation allowance, or in reducing the per-centage deducted from the salary. That was the first result arrived at. At a subsequent period, if the scheme had been worked out to its fullest extent, which it was not, it was intended that the railway companies should have allowed a much higher rate of interest on the accumulated fund than 3 per cent.; and I then thought that a deduction of five per cent. would be quite sufficient to cover all the claims that might arise for superannuations. That was taking into consideration that the contract or arrangement once entered into, would never be abandoned, except by the death of the person who was employed, and whose salary had been made the measure for the contribution. It was believed that the deduction for the mere purposes of superannuation, being so fixed at five per cent., would have been more than needful.

3175. Was this plan carried into effect?—It has subsequently been carried into effect by the North Western Railway Company as respects its salaried servants, but not under my direction.

3176. Do you know the result?—It has been in operation so short a time that no result can be arrived at, so far as experience goes. The scheme of which I am now speaking was last considered about the year 1851, and it has probably not been in operation at the North Western Railway more than one or two years; but I see a gentleman in this room, who I think was connected with the ultimate adoption of it by the North Western Railway Company, and he informs me that it was in 1852, so that there has been no opportunity of testing the sufficiency or the deficiency of the scheme.

3177. What was the actual rate of deduction adopted by the North Western Railway Company?—Five per cent., of which, however, the Company itself consented to pay two and a half per cent.; five per cent. on the salary was appropriated, and made the foundation of a fund, but only one-half of it was deducted from the actual salary, the other two and a half per cent. being contributed by the Railway Company.

C. Ansell, Esq.

25 April 1856.

3178. A compound fund was formed, half by contributions from the salaries of the servants of the Company, and the other half by contributions from the Company itself?—Yes; making a total contribution amounting to five per cent.

3179. Are the salaries of a railway company generally formed upon the plan of a progressive increase from year to year, or are they stationary?—They are generally formed upon the plan of a progressive increase; very few are stationary. The ground-work of my computations was that they were all considered to be progressive.

3180. Did you assume that the superannuation pension was to be calculated upon the highest and latest salary, or upon a general average of all the salaries?—I have one of the Reports of a committee that was appointed at that time, which will explain what was done in that respect. It was, I think, at my suggestion proposed to be introduced as a rule, that the average salary for the last three or five years should determine the pension, not because it was presumed that the salary might greatly alter during the last three years of a man's service, but because it would prevent the possibility of some favoritism, leading to a sudden increase of salary, with a distinct view to getting a larger superannuation allowance. I suggested that as a cautionary measure, and I think it was adopted.

3181. The whole of that plan is founded upon calculation; you cannot appeal to experience?—It is founded entirely upon assumed data.

3182. Have you any data to go upon with respect to the proportion of the pension to the deductions in the civil service?—Not any satisfactory data, but I believe, from acts which have come to my knowledge, and which have been stated on sufficient authority, that the proportion of the civil servants in some of the departments, who leave the Government service, not from death or on superannuation, is very much greater than I had previously thought.

3183. Are you aware what are the annual receipts of the Government from the deductions, and what are the payments for superannuation pensions?—I am not aware of that, except as it is stated in Dr. Farr's evidence: I am not very sure that I recollect his specific figures at this moment.

3184. The receipts are about 65,000 *l.* a year, and the payments are about 500,000 *l.* a year?—Any result that could be come to from merely hearing those figures must be modified a good deal by knowing the circumstances under which the contribution is received and the charge created. I apprehend that a very large proportion of the pensions, making up the 500,000 *l.*, must be paid to persons who entered the service before 1829.

3185. It is stated by Dr. Farr and by others who concur in his views, that when the system under the present Act is completely worked out, the receipts of the Government will be about 100,000 *l.* a year, and their payments about 200,000 *l.* a year, but they assume an imaginary accumulation which they say would give to the Government a profit when that time arrived?—That I am not prepared to say, but it appears to me that this is a question of so great interest to the Government, and also to the civil service, as to warrant a thorough investigation of the subject; and I think that there must be abundant means in the public offices for ascertaining what the facts of the case really are, without depending upon the conjectures of any one; I should feel no difficulty in devising means for answering the question truly without reference to conjecture.

3186. What are the facts that you think it would be necessary to ascertain: would you first take the average age at which the civil servant enters the service?—Yes, or the ages; the actual ages over a large number of cases; it might be deemed useful to deduce an average, or it might not.

3187. The ages differ very materially, perhaps, from the age of 18 to 20 up to any age under 50 or 60?—Taking any period of time sufficiently long to depend upon as giving proper averages, and giving the actual ages of admissions and superannuations, an actuary could in his investigation use the actual ages, or deduce an average, as might be deemed most advisable; I am not sure that the averages would be either true, or worth taking out.

3188. That would be the first thing; would you next take the total amount of deductions paid by the civil servant before his retirement?—No, I think you might ascertain (and I have little doubt you could do so with sufficient accuracy) the actual scale by which the salaries rise in the different departments. You would also require, I think, to know another very important point, namely, the ages at which pensions have been actually granted, and then you should

ascertain

ascertain the rate at which the pension list had been relieved by deaths. Those would be three very important elements, and the means of obtaining them must exist in the public departments.

3189. Would not the amount of deductions actually paid by each person be a material fact?—The rate of deduction would be better.

3190. That would merely show whether a person was entitled to rise at a certain rate; it would not follow that he necessarily rose at that rate; where persons rise by seniority, a great deal depends upon the deaths and promotions of those standing in their way?—Yes; and for that reason I suggested that you should take a sufficiently large number of cases to deduce an average from; if you took a small number of cases, you might have great irregularities, and a result that might not show the average.

3191. Is not the object of all these calculations to ascertain whether or no the Government pays more than it receives, or receives more than it pays?—Yes.

3192. Those facts are already known?—An investigation that would furnish the means of answering the question proposed; but I do not know whether the necessary facts are recorded. The annual accounts furnished to Parliament do not furnish a sufficient answer, because the payments are of two classes, one made to the civil servants who have received pensions since 1829, but who entered the service prior to that time, and the other made in respect of those whose salaries have been subject to deductions regulated by the Act of 1834.

3193. The system is not yet worked out; but those who object to the present system, and say that the present deductions are too high, state that when the system is completely worked out the annual receipts from the deductions will be 100,000 *l.* a year, and the annual payments for superannuations will be 200,000 *l.* a year?—I am not prepared to affirm or deny that.

3194. That being their own statement, which we may assume is not unduly unfavourable to their own view of the case, is it not superfluous to go into further calculations?—Not by any means; because, provided you were starting with a principle of that kind anew, you would in the first year receive as deductions from the salaries a very much larger amount of money than you would be called upon to pay; the difference between what you received from the whole class (rejecting all other classes) and what you paid to that class in the first year, an actuary would assume should be put by and improved at compound interest, and the payments would gradually increase until they attained a maximum; but in the meantime there might have been so great an excess in the receipts, that the interest on the sum accumulated from that excess would be sufficient to pay the remaining 100,000 *l.*, or it might be sufficient to pay 150,000 *l.*; then you would have a constant income not of 100,000 *l.* only, which the deductions would represent, but 100,000 *l.* and 150,000 *l.* from another source, making together 250,000 *l.*, and if the Government were only called on to pay 200,000 *l.* they would make a great gain, although they would be paying 200,000 *l.* and receiving in the shape of deductions only 100,000 *l.*; but it might also happen that when you attained the maximum, instead of that fund having accumulated so that the interest upon it should be 150,000 *l.* per annum, it might be only 50,000 *l.*, and then the 50,000 *l.* added to the 100,000 *l.*, the amount of the deductions, would leave the Government a loser to the amount of 50,000 *l.* per annum. It is with a view to ascertain the probable extent to which that fund would increase, that I think that the inquiries of which I speak would be valuable

3195. Is it in the power of the Government to create a fund accumulating at compound interest?—It is unimportant whether you accumulate a fund or not. I thought that your inquiry had rather reference to what would be the effect of certain deductions left in the hands of the Government. Whether you actually create a fund or not, you will have had the money, which will have saved you interest in some other form; and it will, in fact, have accumulated, although the accumulation of it would not take any distinct form of account which you could look at. I should think it undesirable to actually make a fund, because you must then create a machinery for managing that fund. In the case of an insurance office, with limited means, it would be necessary to create a fund, in order to secure their insurers; it is not so with the Government.

3196. What power have the Government to create a fund, yielding interest?—I do not know that they have any power, or need it.

C. Ansell, Esq.

25 April 1856.

3197. Is it possible for the Government to do it?—It is quite possible.

3198. How could they do it?—They might appoint a commission, and direct the accumulations to be placed in their hands, and invest them in any way that the Government might think fit.

3199. If they were to invest the money in any public security, they would make no profit?—They would make no profit, other than the increase that the fund would attain in the shape of compound interest. If, for instance, they were to invest the deductions made from salaries in the purchase of Consols from time to time, and also the dividends that they would receive half yearly, that would ultimately present itself, of course, in the form of a fund.

3200. Taking it as a matter belonging to the Government, could the Government make any profit by investing the deductions in Consols, and paying themselves the interest?—No.

3201. Would it not be a mere question of account?—Yes. I should think it would be rather undesirable to do it, because you would have the additional burden of the machinery to regulate it.

3202. You would have all the machinery, and there would be no possibility of profit?—There would be no profit at all. If the civil servants of the Government have suggested such a thing, which I gather from Dr. Farr's evidence they have done, the probability is that their object is only to make it more evident, at some future period, that they have been paying too much, if they believe that they have been paying too much. I suppose that that can be the only motive that they could have for suggesting the creation of a fund of that sort. They can have no other interest in it.

3203. All your knowledge of Dr. Farr's calculations is derived from his evidence?—Entirely so. I have no other knowledge of them.

3204. Sir *F. Baring*.] What are the limits of the salaries of the railway company to which you were actuary?—I was not their actuary. I was merely consulted by the authorities of the railways.

3205. You stated that you had inquired into the matter?—I have no recollection at all of the limit of the salaries.

3206. Cannot you state the minimum salary?—I should be hardly safe in stating the minimum salary, but I think that it was about 60*l.*

3207. To what do they rise?—Some of the railway officials receive, I think, as much as 2,000*l.* a year, but only very few.

3208. Do you mean that an officer who enters at 60*l.* a year has any chance of rising to 2,000*l.* a year?—I cannot tell; he may or he may not. There can be only one or two officers in any one railway receiving such salaries as that.

3209. Are not the 2,000*l.* a year class a class who generally enter at very high salaries, and not at low salaries?—It is only, I think, in one or two instances that those salaries are paid, and they are paid to gentlemen who have entered at once to the position of general managers.

3210. Do you recollect what was the amount that a clerk, entering at 60*l.* a year, would be likely to rise to?—£. 400 or 500*l.* a year, I think.

3211. If he was lucky, he might ultimately be superannuated at 400*l.* or 500*l.* a year?—I should not use the word lucky; it is rather a question of merit.

3212. Did you make any calculation with regard to a reduction of establishment; railways sometimes reduce their establishments like other offices, do they not?—Yes; that was a subject provided for; the provision made for that case was, that persons leaving the service of the railway companies for any reasons short of fraudulent defalcation, were to receive back the whole of their own contributions, or to have the option of remaining subscribers upon paying the full rate of contribution; so that, if persons did retire from the service, it was intended that they should receive back the whole of the 2 ½ per cent. on their salaries which had been deducted for the purpose of the superannuation fund.

3213. If an officer chose to resign, without misconduct, did he receive repayment?—He received the whole that he himself had paid; I stated that the amount appropriated to superannuation purposes was five per cent. upon the salary, 2 ½ per cent. being paid by the officer himself, and 2 ½ per cent. being paid by the company to which he might be attached, and that portion which he had paid was contemplated to be returned to him, leaving the other in the fund.

3214. If the company made a reduction of office, if they found that they could do with one clerk less, in that case, would he receive the whole of the retired

retired allowance, or only what he himself had contributed?—Only what he himself had contributed; there was no provision made for his retiring on a pension at any time that he might leave, except from age or infirmity.

3215. You have stated that you assume 65 as the age; do you assume that age in the calculations for the superannuation pensions?—Yes, I assumed that that would be the average age at which they might be supposed to retire; railways have not been sufficiently long established to test that point by experience; it can only be assumed.

3216. That age is assumed in Dr. Farr's calculations?—I rather think that Dr. Farr must have assumed the age at which he states the retirements have actually taken place, that is, 57 in the case of those that have retired from the abolition of offices or like causes, and 58 when the persons have retired from disability.

3217. Is it your impression that Dr. Farr's calculations are founded upon an actual return of 57 and 58, or upon the age of 65?—I think 57 and 58, as far as my impression goes.

3218. Dr. Farr stated that he considered that the average age of retirement of public servants for the past was 57 and 58?—Yes, I think so; he seems to have deduced that from some public returns.

3219. Are you under the impression that Dr. Farr's calculations for the future are upon the average age of retirement of 57 and 58?—I think that he states the fact in his evidence. The impression upon my mind is so, that he has made his estimate on the retirement at the age of 58.

3220. And not at the age of 65?—And not at the age of 65.

3221. Of course, that would make a very considerable difference?—That would make a very considerable difference.

3222. In the case of railway companies, supposing 60 *l.* a year is paid to a clerk, is the deduction of 2½ per cent. made at the time of the payment?—That I do not know, because I have not been engaged in the managing of the fund. I only know what was proposed to be done. I have little doubt that the deduction is made when the salary is paid.

3223. Is 60 *l.* the scale of the clerkships at first entrance into a railway company?—I think it was about 60 *l.*

3224. That is the average commencing salary of clerks in the first year?—Yes, I think so.

3225. At any rate, it is under 100 *l.* a year?—It is certainly under 100 *l.* a year.

3226. You do not recollect how long they are likely to remain at that rate?—Since I have been desired to attend this Committee, I have endeavoured to find the returns that were made to me, but up to this time I have been unable to do so; but I had rather voluminous returns of actual cases that had occurred.

3227. From that sum of 60 *l.* to 100 *l.* a year, there is a deduction of 2½ per cent?—Yes, 2½ per cent. In that case there was no distinction between salaries below 100 *l.* a year and salaries exceeding 100 *l.* a year.

3228. In the course of your inquiries, had you any opportunities given to you of ascertaining from what class of persons those clerks were taken?—No opportunity whatever.

3229. You do not know whether they were officers in trust, or in what class?—No; that did not come before me in any form of return that was made to me; but that must be a matter generally known, I should think.

3230. Sir *H. Willoughby.*] The system pursued by the London and North Western Railway Company differs entirely from the system pursued by the Government, with regard to the civil servants and their superannuation?—The scale of superannuation of the London and North Western Railway Company is precisely the same as that of the Government; it is taken from the Act of Parliament of 1834. After a period of 10 years, and not exceeding 17 years, the superannuation allowance is proposed to be 3-12ths; in fact, it is an exact transcript of the Government scale.

3231. The London and North Western Railway Company pay half of the contribution?—They pay half of the deduction.

3232. Therefore the functionaries employed only pay 2½ per cent?—Only 2½ per cent., without a distinction of salaries.

3233. It has been stated that the sum of money now received in the civil service of the country on account of deductions is 65,000 *l.*, but that the amount paid for superannuation is 500,000 *l.*; would it not be a necessary element in

C. Ansell, Esq.

25 April 1856.

your calculation to know the particular classes of the civil servants who pay that 65,000 *l.* ?—Yes, and also the classes who receive the 500,000 *l.*, because it may be one class who pay and another class who receive.

3234. I allude now to the parties who pay the 65,000 *l.*; do you suppose that that is a sum paid by the whole of the civil servants of this country?—It is a matter of fact; I do not know whether it is so or not; I apprehend that it is so, if it is so stated.

3235. Are you not aware that a large portion of the civil servants of this country pay nothing?—I know that that is the case with the older class of civil servants, or those appointed prior to the year 1829.

3236. It is stated that of 100 civil servants, a half die before they reach the age of 65, and become entitled to superannuation, and also that many retire from the service; how would you treat that chance in your calculation?—A paper has been put into my hands in this room as having been prepared by a very competent authority, which shows that during the five years beginning 1851, and ending 1855, 780 persons have left the department of the Customs; and there is an analysis given of the circumstances under which they did so leave, which I think it will be useful to mention in detail. The number who retired on pensions out of that 780 was 66; the number who were discharged receiving gratuities and not pensions was 25; the number who died while in the service was 262; the number who were discharged for bad conduct was 238; the number who left voluntarily, and entered into other pursuits was 189; so that out of the 780 who left the service, only 66 were pensioned, and 25 received gratuities. It is proper to remark, that those who died cannot be taken as a credit by those who desire to show the large number of those who leave, because in computing what superannuation allowance could be afforded for a given deduction from salaries, it is assumed that a considerable number would die, and not be entitled to any consideration for what they might have paid; therefore, that 262 persons who died out of the 780 should be rejected. The legitimate number, therefore, who had departed from other causes, was 238 and 189, making 427 persons out of the 780 who left from other causes than death or superannuation.

3237. What proportion does the 427 bear to those who did actually receive superannuation?—The proportion is as 427 to 91.

3238. How would you treat that chance, assuming it to be true?—I think, if I had to make such computations, I should be fairly entitled to treat them as so many deaths; instead therefore of making one-half the number of a certain age survive at the age of 65, I should make one-half less that number; that is, the proportionate number.

3239. Mr. *Henley*.] You state that to be taken from the Custom-house returns?—Yes.

3240. Are you aware of the class of persons to which it applies?—I am not; whether they are persons who are subject to the deductions I do not know.

3241. I am not speaking with reference to their being persons subject to deductions, but whether they are a class of persons such as watchers and lockers, and if so, would that be a fair element to take with regard to persons employed in the civil service as clerks?—No; if that be so, it would be unfair to take it, and it would not be proper to make those deductions if, on inquiry, such was found to be the case.

3242. One of the items in that paper which you read, consisted of a very large number of persons discharged for misconduct?—Yes, 238; but whether all those persons are persons from whose salaries deductions were made, I do not know.

3243. Assuming that that number of persons were discharged out of that whole number, such a thing could hardly arise out of a number of gentlemen employed as clerks in the ordinary civil service of the Crown?—I should not expect to find so large a number.

3244. Therefore, there is almost upon the face of that document, evidence that it must apply to a different class of persons?—It is a matter of fact that could be ascertained by inquiring of the Solicitor to the Customs, who is present.

3245. Have you attended to the evidence which has been given before this Committee?—I have read Dr. Farr's evidence only.

3246. You are not aware of the evidence which has been given by the Custom-

Custom-house parties themselves, such as watchers, and parties of that description?—No.

3247. Sir *H. Willoughby.*] It has been stated before this Committee, that a civil servant paying deductions on various rates of salary did pay a sum of money to the amount of 1,296*l.*, and that on a calculation from tables, 9¼ years would produce an annuity of 119*l.*, but in point of fact that civil servant received as his superannuation 466*l.*, but inasmuch as it is calculated that only 1 in 8 obtain superannuation, you are entitled to multiply the 119 by 8, which makes 952; would such a calculation be a just one?—I do not think that it would be unjust if you established the fact that only one in eight did obtain it, but that each of the other seven had paid as much.

3248. In point of fact, would it not be a question how many of those eight arrived at the age of 65, or paid their deductions up to that time?—Yes, because it may be that eight men might start on terms of equality, and the one who survived paid so much as stated, whilst the others might fail at various stages of their service, and not have paid nearly so much; then the one who had survived would not have been entitled to eight times as much as he himself paid, because, if it were so, and the whole service were to be dealt with in that way, there would be an evident deficiency of means for paying the superannuation allowance to the one who did survive.

3249. From your statement, is it not clear that you could not multiply by eight?—Yes.

3250. Would not the probability be, that every one of those eight would have paid deductions in a proportion peculiar to himself?—Yes, and some of them would have died in the earlier part of their career, and have paid upon the lower salaries, and that mode of estimate would be unfair to the Government.

3251. That being so, putting that case, how would you treat that question?—I should probably ascertain what the aggregate payments were; if I were to assume, in the first instance, that of eight men who started under similar circumstances, only one would attain to that age at which he would get superannuation, I should ascertain what the total contributions of all the eight had amounted to by the time the one became entitled to a pension, and then I should ascertain what the gross sum would purchase for him as an annuity; but multiplying by eight seems inapplicable altogether.

3252. Would it not be extremely difficult in a matter affecting many thousands of the civil servants, to come to any conclusion at all?—I think not; I think that there must be in the Government offices the means for determining such points clearly.

3253. Every individual case must be treated separately?—In treating them I should myself classify them, so as not to make it necessary to institute computations for each individual servant's case; I should first of all arrive at something like the rate of mortality, or of departing from the public service from other causes than death. Although I have stated a certain result in regard to railway servants, I by no means intend to assert, that that would necessarily be a just mode of dealing with the civil service, because a very large number of them, I have no doubt whatever, as was this Custom-house return, do retire otherwise than by death; and those might be treated precisely the same as if for all the purposes of this account they did die at the time that they left the service.

3254. In order to make that classification, you must have all the cases before you?—Yes; at least a sufficient number of cases to arrive at the averages.

3255. Mr. *Henley.*] You stated, in answer to a question just put to you, that you think that to assume the multiplier of eight in the case put would not be just?—I think that it would be unjust.

3256. Assuming that to be the case with regard to the clerks in the civil service in a particular office, that would be your opinion?—Yes.

3257. Supposing you added to that particular case the whole class of persons paying superannuation, such as watchers and lockers, and that class of persons, of which, it seems, a large proportion may have been discharged, if they were brought in as elements on the multiplier of one in eight, it would be still more unjust?—If they did not pay towards the superannuation allowance, it would be.

3258. Assuming that they do pay the superannuation allowance, being more subject to discharges, from their position in life, it would still make the element of calculation more erroneous, would it not?—Yes, it might do so; because they would leave at a period nearer to that at which they had been appointed,

C. Ansell, Esq.

25 April 1856.

than would be the case if you merely considered the officers to fall off by death only.

3259. You stated that you considered that the multiplier of eight, as applied to any civil office, say the Treasury, would be unjust, unless you were furnished with a statement of the relative number of persons who left the office, and the period at which they left?—I think so.

3260. Would not that element be still more disturbed if there were brought into the same category as the Treasury, all the watchers and persons of an inferior grade in the Custom-house, men at 30 *s.* a week, of whom we have had evidence, that a large portion, amounting nearly to a fourth, are liable to be discharged for misconduct?—Yes, I think it would give a result more erroneous, because they would go off at an earlier period than parties would go off merely by death.

3261. It would be an accidental disturbance of the number?—Yes; I could hardly adopt it myself.

3262. And therefore any calculation based upon the whole number in that way might be very apt to be erroneous?—I should like to be clear that I understand the case put; I believe it to be this: that if some person who has arrived at the age of superannuation shall have been found to have contributed 1,296 *l.* towards the superannuation fund, and eight persons had started under similar circumstances, and he was the only one who arrived at the age of superannuation, ought he to have the advantage of eight times his own contribution in fixing his pension? It is evidently incorrect that he should have that advantage.

3263. Sir *S. Northcote.*] Are you aware that by far the largest part of the superannuations are paid to persons in the revenue offices, such as those of the Customs and the Excise?—No.

3264. As a question of average, an immense proportion of the actual sum paid in superannuation allowances is paid to that class of officers?—That would modify the case, provided that those persons who are said to be discharged are persons from whose salaries deductions are made.

3265. I believe I may state that they are persons from whose salaries deductions are made; and I believe there is no doubt that a very large proportion of the total charge for pensions is incurred on account of those departments?—That would of course be an important element; but it is one that would appear if such an investigation were made as I have just suggested in the taking out of averages from the different departments. The Solicitor of the Customs now tells me, and I am glad to be able to state it, that those 780 persons who left that department were all persons who did pay contributions upon their salaries, and the 238 discharged for misconduct were among them; they were not, any of them, in the lower situations.

3266. You were asked some time ago, whether you would take the average of the whole of the civil service for your calculations, and I understood you to say that you would rather have the details than the averages of the different offices?—Yes.

3267. You have also been asked whether some of the calculations that you have made with regard to the Customs departments are applicable to offices under totally different circumstances, such as the offices of the Treasury and the Secretaries of State?—I should think the same principles would be applicable to those offices.

3268. You have also been asked whether it is not the fact that a very large proportion of the total amount of superannuation deductions is paid to officers of the class that you have now brought forward; but, taking those three things into consideration, the system pursued with reference to the two different classes is the same; and if the circumstances are different, and the system pursued is the same, must not it be unfair to the one class or the other?—I do not know.

3269. Are you not aware that the system of deductions and of superannuations is the same whether applied to offices in the position of the Secretaries of State's offices or offices in the position of the Revenue Department?—Yes, I am quite aware of that.

3270. Do you think that a calculation suitable to the one case would in all particulars be suitable to the other?—No, I think not, if you are to treat each department as a separate institution, because I believe that a much larger number

number of persons employed in the lower offices do depart from the public service, and therefore if they had a fund of their own, and the Treasury had a fund of its own, a much larger amount of superannuation could, for a like deduction, be afforded in a department like the Customs than in a department like the Treasury.

3271. Supposing the officers of the Revenue Department complained that the system worked against them, because so large a portion of them retired without coming to superannuation, would it be, in your opinion, a fair answer to make to them, that taking the average of the Treasury and the Secretaries of State's offices into consideration, the system was not unfair?—No, and whatever objections there are to the present rate of deduction, a portion of those objections must be its inequality; but there is a much greater reason for assigning inequality as between the lower classes of the servants whose salaries begin low and remain low, and that class who begin low, and in consequence of rising to superior departments, increase very greatly; I believe many of those higher offices probably pay less than the cost of their superannuation to the Government, while a number of those lower offices pay a great deal more. I have no hesitation in saying that there must be a very considerable gain to the Government on the 5 per cent. deduction from a department like the Customs.

3272. When the question is argued as to the fairness to a particular clerk, is it fair to take the total gain as between the Government and the public in answer to that particular clerk?—Not if that clerk supposed that as one of a class he was to get in superannuation the value of that which you deducted from his salary.

3273. Mr. *Fitzgerald.*] You have stated that you think it would be possible to obtain from the Government offices such information as would enable you to make a calculation of the proper amount of deduction and superannuation?—Yes, I should think there is that information to be had in the public departments.

3274. I think I understood you to say that the principal requisites that you would look for, would be the age of entry, the ratio of increment in the salary, the probable number of those who do not come on to the fund, and the age on retirement of those who do?—The actual ages.

3275. If you find that those vary largely in every office, how is it possible for you to make such a calculation by any means as shall be absolutely fair either to the Government or to the civil service?—You may pursue an inquiry with two ends in view. If the Government or Parliament should determine that one uniform rate of deduction shall be made from all alike, you may, I think, then determine what that rate ought to be; but if you have another object in view, that is, to make each civil servant pay, according to his department, what would be a proper contribution from him, then I do not think any uniform rate could be fixed upon with equity; and that I believe to be the actual state of the case, that one uniform rate cannot be equitable to all, and if the deductions are made unjustly as regards some departments to provide a superannuation allowance for all, then some parties will, I presume, imagine they have cause of complaint.

3276. If, in fact, you are to make such a calculation as shall be absolutely just to the contributors and to the Government, in your opinion, you ought to make the calculation separately applicable to each department?—Different rates of contribution ought to be established, there is little doubt of it.

3277. In the calculation that you made with regard to the London and North Western Railway Company, did you take the ratio of increment in the salary as steadily progressive at so much per annum, or did you contemplate the case of a person being for a length of time in the receipt of a certain salary, and then suddenly rising to a much larger one?—I do not recollect the precise rate of increase that was stated to me.

3278. Was it a steady and progressive increase?—I think not; I think it went by steps at different periods.

3279. It was at stated periods?—Yes.

3280. You did not take the case of a person being in the receipt of a certain income for a certain number of years, and suddenly rising to a much larger one?—No, I did not; but that would be a very important element in making any calculation if the fact were so.

3281. I also understood you to say that your calculation was based upon the supposition that a clerk commenced with a salary of 60*l.* a year, and ultimately rose to a salary of 400 *l.* or 500 *l.* a year?—That is a matter of memory; I think it was so.

C. Ansell, Esq.

25 April 1856.

3282. Of course if you were to make a calculation applicable to the case of a man who commenced at 60 *l.*, and possibly rose to the amount of 1,000 *l.* or 2,000 *l.* a year in the same length of time, your calculation would be entirely different?—The result would be very different, and such a man should pay a higher rate, if he stood alone.

3283. If, upon calculation, you found that 5 per cent. was too much in the case of a man who commenced at 60 *l.* and never rose higher than 400 *l.* or 500 *l.*, it does not at all follow that that would be sufficient in the case of a man who began at 60 *l.* and who might end at a salary of 2,000 *l.* or 3,000 *l.*?—No. Instead of wanting 5 per cent. you might require 10 per cent.

3284. *Chairman.*] Did you state that the fund in the case of the London and North Western Railway Company was formed by the assumed deductions of 5 per cent. from all the salaries, one-half being paid by the company and one-half by the servants?—Yes.

3285. Does that calculation extend to all the salaries?—To all salaried servants.

3286. Does it extend to persons receiving weekly wages?—No, certainly not; that was the distinction drawn.

3287. It is limited to those persons who receive annual salaries?—So long as I had anything to do with it, it was; and it is so limited now, I believe.

3288. Do you happen to know whether there are many salaries in that railway under 100 *l.* a year?—I am quite sure that there are a great many.

3289. Do you think that the majority are under 100 *l.* a year?—I should think the probability is that it is so as to numbers.

3290. Those salaries under 100 *l.* a year, being perhaps a majority, or at least a moiety of the whole, would be liable to 5 per cent. deduction?—Precisely so; and therefore that would be an important distinction between the deduction made by the Government and the deduction made by the railway company.

3291. You are aware that the Government deduction upon salaries under 200 *l.* a year is 2½ per cent.?—Yes.

3292. Sir *F. Baring.*] In the case of parties leaving the service of the railway company, the money which they have paid is returned to them, but they receive no interest?—That is so.

Peter Hardy, Esq., F.R.S., called in; and Examined.

Peter Hardy, Esq., F. R. S.

3293. *Chairman.*] ARE you the Actuary of an Insurance Company?—I am.

3294. Of what company?—The London Assurance.

3295. Is that a London company?—Yes, it is.

3296. Is that company established for the purpose of life insurance?—For life, fire, and marine; but I only superintend the life department.

3297. Have you become aware of Dr. Farr's calculations upon the subject of the Government superannuation pensions?—I have.

3298. What opinion have you formed upon them?—I have carefully gone over the whole of Dr. Farr's calculations from the very beginning. Assuming that the data on which he originally started are correct (and of that there can be very little doubt, for Dr. Farr is so well known as a statist that he would be the first to detect the existence of any improper data), namely, the number of pensioners coming on the East India Company's pension fund, the whole of the calculations are correct from the beginning to the end.

3299. Assuming the premises of Dr. Farr's calculations, the arithmetical operations are correct?—The theoretical and the arithmetical operations are all correct.

3300. Is there anything further which you would wish to state to the Committee?—I would wish to state, generally, with reference to the question, that Dr. Farr has shown clearly that the civil servants of the Crown are paying a much larger contribution than they would be required to pay, under similar circumstances, if managing a fund of their own; that is to say, the Government are requiring larger deductions than are sufficient to provide, on an average, the superannuation pensions promised under the Act of 1834.

3301. Do you believe that the Government makes any profit by the present deductions?—I believe that they might have made an interest on the present deductions,

deductions, had they at the outset, in 1834, accumulated the premiums in the ordinary manner of an insurance office, at compound interest. They would have been, by this time, in possession of a large fund, which, together with the future contributions, would be enabled to meet any demand likely to be made upon it.

3302. What would an insurance company do with the deductions?—They would invest them in the public funds, or in mortgages.

3303. Is it open to the Government to deal with its receipts in a similar manner?—I see no reason why they should not do so.

3304. Supposing that they invested the deductions in Consols, would they derive any profit?—They would derive the interest.

3305. Who pays the dividends?—The nation at large.

3306. They are paid from the proceeds of the taxes?—Yes, they are paid from the proceeds of the taxes.

3307. Would the Government, therefore, derive any benefit from paying the proceeds of the taxes in the shape of dividends?—Yes; if I may be permitted to say so, I think there is a fallacy lurking there. What I contend for is an investment in the existing public funds of the country, and not the creation of a new fund. The public funds really constitute the public debt of the country; that is a debt owed by the nation at large to a certain number of general proprietors. I propose that Government should purchase a portion of this debt from some of the existing proprietors. In that case, the dividends which are now paid to those proprietors would be paid to the Government as treasurer for its civil servants. It is not the Government that is paying the dividends, but it is the nation at large that is paying the taxes, out of which the Government, as administering the public income, pays a certain amount of interest on the debt; and although the Government takes possession of a certain amount of stock, the dividend on that debt would as much be paid to them as it would be paid to A. B. and C., from whom they purchased the stock.

3308. The Government might create a fund which would accumulate for the benefit of the civil servants?—No, not create a fund; but they might invest in an existing fund, which is all the difference.

3309. Could the Government create a fund from which it would itself derive any benefit?—That is to say, to create a new debt. No; there would be a sort of juggle in that.

3310. What do you propose?—I propose simply that the Government should from time to time, as they received the deductions from their civil servants, have purchased so much stock, and that amount of stock would have belonged to the civil servants, although it might have stood in the name of Government.

3311. The Government would derive no profit from that?—No.

3312. I understood you to say that the Government would have derived benefit from it?—I am not aware that I said so; but so far they would. If after a certain number of years it was found that the amount of stock in hand, with its accumulations, and the value of the future contributions, were more than sufficient to pay the civil servants their promised pensions, and the Government had not thought proper to make any restitution of the surplus, that surplus would be a profit to them.

3313. Would it be possible for any company to undertake the receipt of the deductions and the payment of the pensions upon the terms established by the Act of Parliament?—I think it very possible.

3314. Sir *F. Baring*.] Have you sufficient information and calculations upon which you would be prepared to recommend to the London Assurance Company, supposing the Government were to propose to them to pay the accumulations and the interest, to take the bargain off the hands of the Government; are you prepared, as a man of business, to say that you have looked into the matter sufficiently to recommend that?—In a merely financial point of view, I am quite prepared to say so.

3315. You have spoken of Dr. Farr's calculations; what is the average age that Dr. Farr has taken?—I am not aware that he has taken any average age at all; there is the advantage of his scheme; he has abandoned the average age of exit.

3316. Which set of calculations of Dr. Farr's have you taken?—I have taken those he had the honour to submit to the Committee upon his second examination; those, in short, which are founded upon a certain number of returns

Peter Hardy, Esq., F. R. S.

25 April 1856.

taken from the pension fund of the East India Company, and in those calculations he has abandoned the necessity of taking any average age of exit; he takes the absolute comings on to the pension fund itself, and such a mode of calculation is much fairer.

3317. Have you checked your calculations by the actual facts of the civil service?—We have not the means of doing so at this time; the fund itself has not been in existence a sufficient length of time, and, from certain circumstances, demands have been paid out of the fund which ought never to have been made upon it.

3318. *Chairman.*] What demands are they?—The civil service superannuation allowance to persons who entered the service before 1829.

3319. Sir *F. Baring.*] You have stated that Dr. Farr's calculations were founded on certain actual facts with regard to the East India Company's labourers?—Quite so.

3320. Are you aware that there has been a system of superannuation in the civil service for a great number of years?—I am aware of it.

3321. Have you, in any shape, checked your calculations by the actual facts of those returns?—I have, to a very great extent.

3322. What is your opinion?—I am of opinion still that Dr. Farr's calculations more truly represent the real contribution that ought to be made by the civil servants than the present arbitrary contribution, but those calculations are founded upon a pension fund which is more likely to exhibit in excess the number of positive pensioners upon the fund than in the case of the civil servants, that is to say, it would exaggerate the facts of pensionage in consequence of the different class of persons amongst whom the observations are made, and, therefore, any premium deduced from such a table would be in excess rather than in defect.

3323. The present civil servants who are superannuated under the old Act, are the same class as would be superannuated under the new Act?—Yes.

3324. Do you consider that any facts deduced from the time when they retire can be relied upon for the future, as regards the same class?—I think the past would represent a larger number of pensioners as likely to come on the fund than would in reality take place under the Act of 1834.

3325. Is it a calculation as an actuary, or is it a moral calculation upon a moral effect?—It is made up of a compound of the two, from observation and experience, and also from calculation; I find, with reference to the civil servants, that between the year 1835 and the year 1854, out of 9,399 persons who entered the service at the age of 20, 1,883 actually remained in the service after the age of 65, and that, too, when they might have left the service under very much more advantageous terms than they can leave under the present scale: it is to be remembered that the number of pensioners falling upon the Superannuation Fund at present must be principally under the old scale. There will be fewer inducements for a civil servant to quit the service now, as he can only retire, under the best circumstances, upon a maximum of two-thirds of his salary; whereas, in the other case, after a maximum of service, he would attain his whole salary; and, therefore, I draw the conclusion that it is not fair to apply the facts which you have found to obtain amongst the servants who entered previously to 1829 to the facts that are likely to obtain amongst those servants who have entered the service since that time.

3326. Have you made any calculation of what the results would be, supposing you could rely upon the facts?—I think, if facts which were reliable were given to me, I could make such a calculation: I have not had placed before me a sufficient number of facts to check the calculation accurately, but I believe the proportion may be taken at about 7-10ths.

3327. You think that 7-10ths is about an approximation, and what they would receive?—Yes; that would indicate the amounts on the fund to a certain extent.

3328. Do you suppose that, because the amount of retirement will be seven instead of ten, the number of persons retired will also diminish from seven to ten?—No, simply because the amount of the pensions on future retirement is much less than it has been; but a measure might be found between the two; I do not mean to say that you can argue anything from the fact that the past being taken at ten in amount, would indicate that seven in number would be on the fund for the future; I have not addressed myself to that point, except

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so far as this, that the inducements to retire being fewer, the probability is that fewer will retire.

3329. Dr. Farr has taken as the basis of his calculation, certain tables of the East India Company's labourers?—Yes.

3330. We have certain tables, not of the East India Company's labourers, but of the actual facts of the things that have happened in the civil service; I understand that you rely upon the East India Company's labourers, and you do not rely upon the civil service?—Quite so.

3331. You have stated upon what grounds you do not rely upon them, but have you made a calculation upon the actual facts, whether they are reliable or not?—No, I have not made such a calculation as that you have just referred to; but I have made a calculation, showing that the workmen of the East India Company represent men who are more likely to come upon the pension fund from infirmity and incapacity for labour; but I have not made any calculation as showing the pensioners likely to come upon the Civil Service Fund where they are still capable of labour; Dr. Farr's calculations suppose, that for the future, the Act of Parliament will be strictly carried out, and that no retirements will be permitted except in the case of those who are actually incapable of labour.

3332. Do you conceive that a calculation which is made from physical labour is a good foundation for a calculation in the case of persons who may fail in mind?—I think it is a safe calculation. If the Government were to carry out Mr. Ansell's suggestion, and make this investigation *ab initio*, other and perhaps better elements might be found; I think those other elements would be more favourable to the civil servants than these tables of Dr. Farr.

3333. You think that the case is understated?—I think so.

3334. The actual tables which you might get from actual facts, you have not looked into?—I do not know of the existence of any such tables.

3335. When you state that you are prepared to recommend to an insurance company to take the bargain, do not you consider it your duty to look into any information that you can find?—Quite so.

3336. Are you aware that there are laid upon the Table of the House of Commons the superannuation cases of a good many of the departments at least?—Yes; I have seen them.

3337. Have you compared the tables with them?—I have, and I have seen that those returns indicate a larger number of persons on the pension fund than are indicated by the tables upon which our calculations are based.

3338. Those tables are more unfavourable to Dr. Farr's calculations than the East India Company's tables, are they not?—Yes, certainly.

3339. You do not rely upon those tables, because you think that the difference of the retired allowance and the greater vigilance of the Government would produce a reduction?—No; I think that those tables have been founded upon improper retirements being allowed, and therefore they are exaggerated in their numbers. If I were to advise any insurance office to accept from the Government the business of paying the superannuation allowances, I should say that it would be on condition that the Act of Parliament should be strictly administered.

3340. What do you mean by being strictly administered?—That no persons should be really permitted to quit the service who are capable of performing the duties of their office.

3341. Do you believe that gentlemen retire from situations if they can keep them?—I believe many of them do so retire; many retire in a sound state of mind, and in bodily soundness also.

3342. That is, a large body of the public servants who are perfectly fit for work, retire rather than remain in the public service?—A certain number of servants are superannuated; I will not use the word voluntary retirement. A man on promotion to an office may be perfectly fitted to perform all the duties of his past office, but upon promotion he may not be so well fitted to perform the duties of his new office; he is still fit for the civil service, but not for the peculiar duties of the service that he is promoted to; and in that case he is superannuated while he ought still to have remained as a contributor to, instead of a recipient from the fund.

3343. You are aware of the Act of Parliament?—Yes.

3344. You are aware that there must be medical certificates, and the heads of

Peter Hardy, Esq., F. R. S.

25 April 1856.

of the departments must recommend retirements?—I see that the words are very strict.

3345. Do you mean to state that, because it is a matter which you would recommend to your company, therefore the Act of Parliament has been grossly neglected?—I would rather not use very strong language; I do not think that the Act has been properly administered; that is the opinion of an Englishman; I found nothing upon it as an actuary.

3346. You entirely neglect any table that might arise from the retirement and the superannuation of the civil servants?—Because I have said, as a part of the stipulation, that the Act shall be administered strictly; that none shall be allowed to retire who are fit for service.

3347. Did not you say that you neglected those tables, because you thought that the Act had been improperly carried out?—Yes; because in those tables that element of error exists.

3348. You neglect those tables upon that ground amongst others?—Yes.

3349. If it should so happen that the Act had been fairly administered, your opinion of the calculation would not be quite correct?—My calculations would have varied.

3350. And your advice to your company would not have been the same?—No, it would not.

3351. Mr. *Henley*.] You stated that you had checked all the calculations of Dr. Farr, so far as the figures went?—Yes.

3352. I understood you to say that you assumed the premises or data?—Yes; I have taken those, as Dr. Farr has done, from a volume of M'Culloch, in which they are given as a return. The country trusts Dr. Farr every year for a vast number of very much more important returns than these.

3353. I simply ask you whether you have taken these calculations upon Dr. Farr's authority, or have you yourself looked into them?—I have taken them upon Dr. Farr's authority, and I have also looked at the returns as printed in a volume of M'Culloch, but I have not gone to the East India House, to search out the records.

3354. That is, you have merely checked the accuracy of the copy from which they are taken?—Yes.

3355. Have you exercised your discretion as to the fitness of those data upon which to found your calculations?—I have. I think that they are the fittest data that we have before us; I do not say that hereafter more fitting data may not be found.

3356. The Committee are to understand you to have checked the calculations. Supposing it had been an independent affair of your own, would you have taken the same data and made the same calculations?—I should, and should have arrived at the same results.

3357. You have stated the number of persons who entered the civil service at the age of 20, between the year 1835 and the year 1854, to be about 9,000?—The return is 9,399 of persons quitting the service in that period of time.

3358. What class of persons does that embrace?—It embraces the whole of the civil servants, and a small portion of those who have entered the service since 1835.

3359. You have heard the question with respect to the retirement of parties from the civil service as a general element?—Yes.

3360. Have you entered into any consideration of that question?—I have taken it into consideration in this wise, that it much adds to the profit, if I may use such a phrase; that is to say, it would very much reduce the contribution necessary to be received from the civil servants as a whole class. Such retirements being in the case of men who had contributed for a considerable length of time, but who had derived nothing from the superannuation fund, and this circumstance ought to diminish the necessary contribution to be made.

3361. You have heard that it has been assumed by Dr. Farr, that a multiple of eight would be a proper multiple?—I did not hear that Dr. Farr had assumed that.

3362. Supposing that it has been assumed by some one else, what would be your opinion upon that matter?—I could hardly draw any conclusion from so small a number as eight civil servants, but if the number were 800 I should be very much more disposed to multiply by four instead of by eight: but it is altogether an improper mode of approaching the subject.

3363. With

3363. With reference to the proper mode of approaching the subject, taking 9,000 and odd as the number that you have given, you would then divide those into classes, or are they equal classes and equal risks?—In this case they are assumed to be all of equal classes and equal risks. It is without reference to who they may be or what they may be.

3364. If it turned out that a very large proportion of the number were altogether in a different class and category, and were affected by very different amounts of resignations, would not that very materially affect the question of fairness as between the higher and lower branches of the service?—Without a doubt.

3365. In the lower branches of the service where the dismissals and retirements were most numerous, it would make their payments very unfair as regarded the civil servants, whereas, if the calculations were formed on the base of the whole, it would be equally unfair against the Government in the higher class?—It might be against the Government, if the Government undertook to pay the pensions out of a fund so raised; but nevertheless it would be unjust to the junior servants.

3366. Assuming that so large a portion of the civil servants of the junior class should have retired from other causes than the ordinary want of health, and that a great many were dismissed as it has been stated here, that would make for those parties who survived to get a superannuation, a claim for a larger superannuation or a less payment on that account, would it not?—Yes, that is my opinion.

3367. If the calculation upon the whole of the civil service was based upon data taking that lower grade being subject to those contingencies, it would affect the calculation with regard to the higher?—The calculation would be affected by it throughout.

3368. It would tend to show that an average taken in that way would be erroneous, in so far as the inferior grade would be injuriously affected by the present rate of payment, and the higher grade would be not so much afflicted if they were not advantageously affected?—Taking an average premium is always mischievous where it extends over a variety of ages; great mischief has arisen from taking such an average in the case of Friendly Societies.

3369. And therefore any conclusion that the Committee might come to upon that calculation, might not be very safe?—I think that the whole business of those examined before this Committee, is not to advise the Government to adopt a scheme of superannuation founded on Dr. Farr's tables, but only to show the injustice that is being done to the civil servants by taking a contribution from them in such a way, that certain classes are being benefited at the expense of others. Dr. Farr's tables are only adduced as showing the measure of that injustice.

3370. In your judgment it is the lower classes who are injuriously affected, and the upper classes are not so much affected if not beneficially?—Yes.

3371. That is your judgment, having looked into the whole matter?—Yes.

3372. In coming to the conclusion that you would advise a commercial company to take this business upon themselves, did you go into any question to ascertain the number of persons in the respective grades of the service who were liable to leave the service in the regular way, by dismissals or by getting other situations?—That is an element greatly in favour of any insurance office, because such persons would pay the contributions, and would lose all claim to superannuation when they left the service in such a manner; that would be an element of profit.

3373. How would it bear as being an element of profit in the case of higher salaries?—In the higher grades of course there would be much less profit in operating upon the large salaries than upon the lower salaries, and therefore if anything like a fair contribution could be taken, it should be one rate from those who had salaries above a certain amount, and another from those who had salaries below that amount.

3374. Did you go into that calculation?—No.

3375. Would you think yourself safe in advising a commercial company to insure 9,000 persons without that?—Yes, there is a general view that you may take of such a transaction, as to whether it is likely to be profitable or not; but nothing but experience will help you in such a case.

Peter Hardy, Esq., F. R. S.

25 April 1856.

3376. You think that a general view would be sufficient to enable you to give professional advice to a commercial company?—I think it would.

3377. You stated that you thought it would have been advantageous to the civil servants if the monies received had been invested for their benefit?—Yes.

3378. And that in that way you think when the thing comes to be fully worked out the claim upon the Government would not be so much as it might otherwise seem to be?—I think that the fund would be enabled to support itself, without reference to the contributions taken from the country generally to do so.

3379. That, of course, would be very much affected by the number of persons who retired, or were dismissed without superannuation?—The fund itself would be assisted by that.

3380. That would be a vital element, would it not?—It would be a very important element, but it is not at all taken into consideration in Dr. Farr's calculations; that would have tended to lower the contribution.

3381. And that is not taken into account at all?—No.

3382. And yet you are of opinion, that on the whole, assuming that to be an element of gain besides, without taking that into account, the bargain would be a good one for a person to insure upon the present scale of allowances, and take the scale of pensions?—To insure to the civil servants for their present rate of contributions their present scale of pensions I do; that is my decided opinion.

3383. Mr. *R. Palmer.*] It seems to me, from your evidence, and that of other gentlemen, that you all agree in one point, that the present system of superannuation allowances is not fair towards the public servants of the Crown?—There is but one opinion upon that subject.

3384. Could you sit down and put upon paper what would be a proper mode of dealing with those gentlemen, so as to make it fair to them, and not unfair to the Government?—Yes.

3385. I apprehend the complaint is, that the civil servants are now called upon to pay a greater amount of deduction than they would be called upon to do if the best was made of the money?—Yes.

3386. Can you state to the Committee what you think would be a proper deduction to be made from the salaries, assuming that they are to be made at all, under the present system?—I could lay such a paper before the Committee.

3387. Mr. *Fitzgerald.*] You stated that the contract between the Government and the civil servants is so far in favour of the Government, that you would be prepared to recommend the adoption of it by your company as a commercial speculation?—Yes.

3388. You qualified that by saying that you must bargain that the law should be strictly administered?—Yes.

3389. Will you explain what you mean by the law being strictly administered?—That no persons should be permitted to retire from the civil service of the Crown with a claim to compensation or superannuation, unless it was from positive incapacity to labour in their departments.

3390. You stated, however, that you thought the Government had not acted upon that principle hitherto?—That is my opinion.

3391. When you state that you would be prepared to recommend your company, as a commercial speculation, to adopt the contract which the Government has undertaken, while you would take less from the civil servant, you would postpone the time at which he would have his superannuation pension?—Yes, that would be the effect.

3392. Would it be in favour of the civil servant, that his length of service should be considerably extended?—I do not think that you would lengthen the period of service of a meritorious servant who was desirous of labouring; but in the case of servants who are desirous of leaving the service before they should do so, you would lengthen their service.

3393. Then the length of time at which they would obtain their superannuation would be deferred, and they would pay less?—Yes.

3394. In fact, it would come to this, that you would take less from them, but you would give them less?—It would be tantamount to that; but at the same time you could afford to give them more.

3395. Although that might be a principle which it would be very proper for a commercial company to adopt, is that a principle which it would be at all expedient for a Government to adopt?—I think it would be a fairer mode for the Government

Government to adopt than the present one; but I do not think any such scheme desirable for the Government to adopt at all; the nation ought to be as well prepared to pay the pensions of its civil servants as to pay their salaries.

3396. In fact, in dealing with the civil servants, are there not a great many considerations which a Government must have, which are not at all taken by a commercial company?—Undoubtedly.

3397. Did you not state that the calculations which Dr. Farr has taken, and which you have adopted, are founded on certain facts which you derive from the experience of a fund among the East India Company's labourers?—Yes.

3398. What are the data that you derive from your experience of that fund?—There are 2,461 workmen, observed upon during a period of 10 years, extending over 20,300 years of life, during which time 973 years were pension time, that is, time on the pension fund; 496 of those persons died, 248 were absolutely pensioned, and 208 retired without pensions at all. Those are the rough data; in the return in M'Culloch's Vital Statistics, they were classed under their ages.

3399. One of the data that you took was the number that died; the facts in that case were derived from an observation of men accustomed to exposure to the air, to hard labour, and probably a number of other causes that would tend to shorten life; do you think that any calculation in which such facts were taken into consideration could apply to the case of a perfectly different class who would not be subject to the same circumstances tending to shorten life?—I think the element of mortality there is a very immaterial one in the consideration, and I think it is more than compensated for by the fact, that of those pensioners a greater number will be forced into retirement at an earlier period than in the case of the civil servants of the Crown.

3400. As far as the question of mortality is concerned, could the same calculation be applicable to two classes where the circumstances tending to shorten life are absolutely different?—I do not think that the calculation would be materially affected by it.

3401. You think that the same calculation could be applied where the circumstances tending to shorten life are absolutely different? They are not so entirely different as you assume; the difference becomes so gradual that it would not alter the calculations.

3402. Did you take into consideration the number who had been dismissed?—Yes.

3403. Do you think that the number of dismissals is likely to be the same among a class of labourers who might be dismissed for drunkenness or unpunctuality and neglect of orders, and among such a class as the clerks in the Treasury?—Certainly not.

3404. Then how could a calculation, based upon circumstances as regards a class where the dismissals would be very large, be applicable to a class where the dismissals would be very small?—Wherever there is an average there must be also extreme cases. I have taken an average of all; I have also embraced the Customs, and they constitute nearly one-third of the total number of civil servants, and there is very little difference between the class of labourers employed in the East India Company's service and those employed in the lower class of the Customs.

3405. The result of that would be, that deduction made from an observation of the circumstances affecting the East India Company's Labourers' Fund might be applicable to the Customs Superrannuation Fund, but would not be applicable to the case of the superannuation fund in the other departments of the Government?—That is quite true; as applied to the separate departments, such a deduction is not applicable; but as applied to an average it would be applicable.

3406. Mr. *Henley*.] Do you think that a labouring man in the employment of the East India Company, at regular pay and good wages, working in the open air, is a man upon whom the wear and tear of life is greater than in the case of a man occupied in sedentary employment, shut up in a room and working with his head?—I think that the wear and tear of workmen employed as labourers under the East India Company in London is greater than that amongst the average of the civil servants.

3407. I was speaking of them as contradistinguished from the in-door civil servants of the Crown; have you any information that would indicate to you that in the case of a labouring man having open air employment, and certain

Peter Hardy, Esq., F. R. S.

25 April 1856.

employment and regular wages while his conduct is good, his life is a worse one or wears out sooner than that of a man who is employed in in-door work? —The tables recently published by the actuary of the National Debt, indicate that heavy labour and out of door exposure very considerably shorten life, and also increase the proportion of sickness.

3408. Does not that take in persons who are subject to the casualty of want of employment?—No, it is seldom or ever that men remain contributors to these Sick Funds when they are out of employment.

3409. Workmen engaged in the employmeut of the East India Company, where the employment is regular, are subject to many casualties?—I think it would diminish the chance of the number of dismissals and voluntary retirements, but not the number of those coming upon the pension fund.

3410. Do you not think that persons subject to irregular employment are more likely to fall into sickness?—I think so.

3411. Would that bear upon the question?—I do not see its immediate connection with the civil servants.

3412. I am speaking of the East India Company's labourers?—I think that as they are in regular employment, and their wages good, that they remain in the employment till they are actually incapacitated.

3413. In the case of a man in regular employment as a labourer in the East India Company's service, and much in the open air, is or is not the employment as healthy and as likely to secure life as in the case of a man who works in a room as a clerk?—I think it is quite as healthy, but it breaks up the constitution sooner; and, therefore, produces cessation of service at an earlier period than in the case of a clerk, although a larger amount of sickness may perhaps be experienced by the clerk in the whole of his lifetime; but out-of-door work breaks up a man sooner than in-door work; and although a clerk may be exposed to overwhelming work at times, yet he is not used up so soon.

3414. Is that an opinion, or is it founded upon facts?—It is founded upon the observations contained in Mr. Finlaison's Returns; it is there shown, that wherever there is an increased amount of sickness, there is generally a decreased amount of mortality, and *vice versâ*; those sicknesses which indicate the smallest duration of sickness, generally speaking, are followed by death, but sickness such as a clerk would be likely to experience under the circumstances that you have described would indicate a less amount of mortality, and would give a greater amount of endurance.

3415. Those long sicknesses might make a man unfit for continuing his office?—There may be a great amount of sickness without any long continuance of the sickness. A man may really be absent for a large portion of the year, but only a day or two at a time, and that is construed very liberally in all the Government offices.

3416. Your general opinion is that out-door employment, in point of fact, shortens human life and breaks people down sooner than in-door employment? —Yes.

3417. Sir *H. Willoughby.*] Since 1829, a class of the civil servants have paid deductions, and the same class of civil servants are entitled to a certain scale of superannuation; have you made any table showing the comparative amount of receipts and outgoings in each year?—No, that has not been done that I am aware of; but I believe the receipts from the deductions at this moment are amounting to about 65,000 *l.* a year, while the highest amount of claims has not exceeded 10,000 *l.* a year at present.

3418. You have stated that you are of opinion, that if those payments had been constituted into a fund it would have been a matter of profit to any body or any company to have the management of that fund?—Quite so.

3419. How do you arrive at that conclusion?—By average calculations, extending over a period yet to come.

3420. To what period?—To the extremity of life; official life on the one side, and recipient life on the other.

3421. In order to make out the calculation of profit, beginning at 1829, to what year would you carry your calculations?—I would assume no particular year, as in the case of an insurance office. If I were required to calculate the premiums, I could show what would indicate a certain amount of loss or profit, and what would be an equivalent to the risk undertaken.

3422. When would there be an equivalent?—You mean, when would the payments

payments be equivalent to the receipts; the time would vary very much; Mr. Morgan has put 70 years as about the time at which an office or an assurance fund of any sort might be supposed to obtain its maximum. *Peter Hardy*, Esq., F. R. S.

3423. Do you adopt that?—No; I have calculated from year to year, and from life to life, without referring to any particular age of exit or of maximum. 25 April 1850.

3424. Would any per-centage upon fluctuating salaries, some increasing very little and slowly, and others rising to a large amount, be equitable to the civil service as a body?—I think not.

3425. Why?—I have endeavoured to show that no average contribution, taken from any body of men, can possibly be fair where the ages are so different, and also the circumstances under which the pensions become chargeable are so different.

3426. *Chairman.*] Could you give the Committee a statement in writing shortly of the terms upon which an insurance company could undertake to pay the superannuations?—Yes, I could do that.

3427. Sir *F. Baring.*] Have you an establishment at the London Assurance Office?—Yes.

3428. At what rate do the clerks enter?—Sixty pounds a year; there has been recently an alteration; formerly it was 80*l.*

John Tilley, Esq., called in; and Examined.

3429. *Chairman.*] ARE you the Assistant Secretary to the Post-office?—I am one of the Assistant Secretaries to the Post-office. *John Tilley*, Esq.

3430. You have been some time in the department?—Since February 1829.

3431. You entered the Post-office before the new regulation as to superannuations?—I did.

3432. How much of the Post-office department is subject to the Superannuation Act; what class of the officers?—All clerks, and all persons above clerks in the London, Edinburgh and Dublin offices.

3433. Are any of the clerks at the other provincial post-offices within the Superannuation Act?—They are not.

3434. What other classes of persons receive superannuations?—The letter-carriers, messengers, mail-guards, and sorters attached to the three metropolitan offices.

3435. Do they pay any deductions?—They do not.

3436. What is the scale at which they are superannuated?—Precisely the same as the scale under the Act.

3437. The country postmasters and the country letter-carriers pay no deductions, and receive no superannuations, is that so?—Under a recent decision of the Treasury, those few postmasters who were previously clerks in the metropolitan offices are allowed to continue their contributions, and receive pensions.

3438. But the general rule is, that unless they have been clerks in the London offices, they neither pay deductions nor receive pensions?—Certainly.

3439. Have there been any complaints in the Post-office Department with respect to the payment of deductions?—There is no doubt that there is a good deal of dissatisfaction.

3440. What is that dissatisfaction founded upon; is it anything more than that they would rather not lose five per cent. from their salaries?—I think it is partly from the fact, that the Act is only partial in its operation.

3441. They think that it is unfair that those who entered the service before 1829 should be exempted, whereas those who have entered the service since 1829 are subject to payment?—No doubt there is that feeling.

3442. Is there any wish on the part of those who are not entitled to superannuation pensions to be brought within the Act?—All the clerks in the provincial post-offices were asked the question, and, as a body, they declined; a certain number were willing to accept it, but the majority refused.

3443. Did they state the grounds of their refusal?—I think not.

3444. How is it with the country postmasters?—Certainly the postmasters, as a body, would not wish to pay the deductions and have the pensions, most of them being in trade and having other means.

3445. In general a country postmaster does not depend upon his salary for his livelihood, but he takes it as something in addition to his trade or business?—Yes.

John Tilley, Esq.

25 April 1856.

3446. With regard to the clerks in the country post-offices, how are they situated?—They are persons depending only upon their salaries.

3447. Is the tenure of their office dependent upon the Postmaster-general, or upon the local postmaster?—Upon the Postmaster-general.

3448. They cannot be dismissed by the local postmaster?—They cannot.

3449. That was otherwise formerly, was not it?—It has been the same for the last 20 years, but originally it was not so.

3450. Have you any remark to make upon the subject of superannuation?—I think it very desirable that the clerks in provincial post-offices should have pensions granted to them.

3451. I understood you to say that they did not wish it?—Not if they paid the deductions; but I think that it would be desirable to give them pensions without making them pay deductions.

3452. What is the bad effect of the present system?—That old and useless men continue receiving salaries, rendering very insufficient service.

3453. The younger men, who really perform the service, have an unfair share of the duties thrown upon them, although they receive inferior salaries?—It is very often so; and not only that, but perhaps there are more clerks in the office than are absolutely necessary.

3454. The effect is that you give superannuation pensions under the form of continuing the salaries?—Yes; you pay them their full salary instead of a portion of it.

3455. You pension them upon their full salary?—Exactly so.

3456. Sir *S. Northcote.*] Do you know whether the clerks in the provincial offices have ever had the offer made to them?—They have.

3457. When was that offer made?—About six or seven years ago.

3458. There was an offer made to them to be placed upon the regular system of superannuation, with the deductions?—Exactly.

3459. Did they accept that offer?—They refused it.

3460. Sir *F. Baring.*] Would they have had to pay up the deductions for some time past?—They were not told so, but that would have been the case, no doubt.

3461. Sir *S. Northcote.*] With regard to those country postmasters who you say you allow to continue their payments to the fund, and their claim to pension, have all those who have been appointed agreed to do so?—No; I think out of nine to whom the offer was made, five accepted it, and four refused.

3462. What sort of salaries were they receiving?—From 300*l.* to 500*l.* a year.

3463. Mr. *Rich.*] Who appoints the clerks to the provincial post-offices who do not pay the superannuation deductions?—The postmasters themselves nominate them, and their appointments are approved by the Postmaster-general.

3464. Are they fixed at the localities where they are stationed?—Yes; they are not removable.

3465. When this offer was made would they have had to pay up their arrears from the time of their first appointment?—They were not informed of it, but that would have been the effect, no doubt.

3466. You do not know whether the option was given to them that they should either count their service from the date of the warrant, or pay back the deductions from the time of their appointment, and then count from that time?—It was not stated to them.

3467. A further explanation was not made of the alternative?—No.

3468. With regard to the sorters and distributors in London who do not pay the superannuation deductions, but receive superannuation allowances, have their salaries undergone variation within the last 30 years?—All their salaries were rearranged in 1854.

3469. Were they raised?—They were generally raised.

3470. At any former period had they been raised or diminished since the passing of the Superannuation Act?—No doubt they had occasionally been altered, in the case of the letter-carriers and sorters.

3471. What is their salary?—They all come in at 19*s.* a week.

3472. Sir *S. Northcote.*] The arrangement that they should not pay the deductions was recommended in the Report of the Commission on the Post-office, and specially sanctioned?—Yes.

3473. Mr. *Rich.*] They receive weekly pay?—Yes.

3474. Generally

3474. Generally speaking, do they remain a long or a short time in the service?—I do not think they are in the habit of changing often.

3475. Do they remain as long as the clerks in the Post-office?—I should say longer. They are not so much in the habit of retiring, to please themselves.

3476. Sir *S. Northcote.*] Can you give the Committee any information as to the proportion of persons who leave the service on pension, and those who leave not upon pension, having paid the deductions?—The number of persons who have entered the service and left the service since August 1829 is 490, and of those 12 only were pensioned.

3477. Viscount *Monck.*] Do you state that 490 left the service?—Entered and left.

3478. Sir *F. Baring.*] And all of them paid the deductions?—The whole of those 490 paid the deductions.

3479. Can you give the classes?—The whole of them were clerks; none of them were letter-carriers.

3480. *Chairman.*] Were only 12 pensioned?—Twelve only.

3481. Mr. *Rich.*] Have you any classification as to the 490, the number of deaths, and the number of those who left of their own accord?—No.

3482. Could you supply the Committee with that classification?—I can do so. I can give the exact reason why every person left, of course.

3483. Sir *H. Willoughby.*] Could you give a return of the amount of deductions paid by those 490?—It must be picked out from the different payments: it would take some time, but it can be done.

3484. Mr. *Henley.*] What is the whole number of clerks in the Post-office?—The total number of persons entitled to pensions in the three metropolitan offices is 3,325.

3485. Does that 490 include those in the metropolitan offices who have paid the deductions, and are entitled to superannuation?—Yes.

3486. Sir *F. Baring.*] Have the salaries in the Post-office, generally, increased or diminished since 1830?—I think, generally, they have increased.

3487. Mr. *Rich.*] With what salary does a clerk in the Post-office begin?—He enters at 80 *l.*

3488. And he increases at the rate of 5 *l.* a year?—Yes.

3489. Sir *S. Northcote.*] Can you give the amount paid by the whole office since 1829?—£. 57,295.

3490. Do you know what is the amount paid in pensions to the contributors?—£. 3,739.

3491. Sir *H. Willoughby.*] Can you give the annual amount paid at this moment?—I do not think I can.

3492. *Chairman.*] If you take the clerks in the three metropolitan offices who entered since 1829, you would naturally have a considerable number of persons who have been dismissed for irregularity, and who left the service for various causes, and a certain number who died?—Yes.

3493. That would be inevitable, whatever the deductions might be, and whatever the pensions might be?—Certainly.

3494. Taking the present scale of pensions, would not the number of persons who entered the service since 1829, who by this time would have become entitled to a superannuation pension for length of service, be inconsiderable?—Yes, certainly.

3495. Does not your comparison lead to a fallacious result? You have on one side of the account causes operating which are in steady operation, whereas on the other side of the account it is necessary to take in a longer period of time than has elapsed since 1829?—Certainly; but still the large number of 490 have altogether lost their contributions.

3496. Sir *F. Baring.*] Do you find that the officers who have entered since 1829 are more inclined to stay in the public service than those who entered before that time?—No, I do not see that.

3497. Do you find any difference between the two?—No.

3498. They are not more anxious to stick to the public service than the others?—No.

3499. You do not find that there is any difference between the public servant who has entered since 1829 and the public servant who entered before 1829?—No, I should think not.

John Tilley, Esq.

25 April 1856.

3500. Mr. *Rich.*] Are you aware of any deficiency of candidates for the office of clerks?—I should think there was no deficiency of fit and good candidates.

3501. Should you say, upon the whole, that the candidates received within the last 10 years are at least as good as those who were admitted within the preceding 10 years?—I should think they are better.

3502. Sir *S. Northcote.*] The salaries and prospects in the office having been considerably improved within the last two years?—I think they have, certainly.

3503. Do you know what proportion of the number which you stated was dismissed for misconduct?—I will furnish that in the return.

3504. Sir *H. Willoughby.*] Were the salaries increased on a per-centage?—There was an increase of so much on each year's service.

3505. I am alluding to the increase of salaries which took place in 1854?—Generally speaking, the salaries were looked at, and those who had too much were cut down, and the others were raised.

3506. How was that effected?—By a Treasury Committee.

3507. Mr. *Rich.*] Some of the salaries were increased, and some of them were reduced?—Some of the salaries were increased, and some of them were reduced.

3508. On the whole, was the balance of increase greater than the decrease?—I think the result was in favour of the clerks.

3509. To any considerable amount?—No, I think not.

3510. In what class did the increase take place?—I think it was in favour chiefly of the lower classes.

LIST OF APPENDIX.

Appendix, No. 1.

Treasury Minutes relating to the General Arrangements adopted since the year 1802, in reference to Civil Superannuations:

Treasury Minute, dated 30 July 1802 - p. 337
Treasury Minute, dated 10 August 1803 - p. 337
Treasury Minute, dated 7 November 1807 - p. 338
Treasury Minute, dated 26 March 1811 - p. 339
Treasury Minute, dated 10 August 1821 - p. 341
Treasury Minute, dated 8 January 1822 - p. 342
Treasury Minute, dated 25 June 1824 - p. 344
Treasury Minute, dated 4 August 1829 - p. 346
Treasury Minute, dated 21 June 1831 - p. 347
Treasury Minute, dated 15 January 1832 - p. 348
Treasury Minute, dated 14 November 1834 - p. 349

Treasury Minute, dated 27 January 1824, granting Superannuation Allowances to Extra Clerks, appointed previous to the Year 1822, 10 per Cent. less than Established Clerks.—Sundry Divisions - p. 350

Extract from Treasury Minute, dated 27 January 1824.—Extra Clerks - p. 351

Treasury Minute, dated 3 April 1835.—Fourth Department - p. 351

Particulars required by the Act of 4 & 5 Will. 4, c. 24, and the Treasury Minute, dated 21 June 1831, to be furnished in reference to each Person recommended for a Superannuation Allowance - p. 353

Copy of Treasury Minute, 18 August 1854, respecting Mr. Bromley's Services, and for increased Rate of Pension upon his Retirement - p. 356

Appendix, No. 2.

Total Annual Salaries, Compensations and Pensions of the Civil Establishments of the United Kingdom - p. 357

Appendix, No. 3.

Return of the Aggregate Number of Civil Servants in each Department subject to the Superannuation Abatements, who have been Pensioned, and to whom Gratuities have been granted upon their Retirement from Office, during the Five Years ending the 31st day of December 1855; of the Numbers who have died during the same period, not having quitted the Service; and of the Numbers who have Voluntarily quitted the Service during the same Period for other Pursuits, distinguishing those who had so Retired under a Service of Ten Years, and above that Period - p. 360

Extracts from Report of Select Committee on the Townland Valuation of Ireland, 18 July 1844 - p. 361

Return showing the Names, Cause of Retirement, and Length of Service of all Clerks in the Post-office, London, appointed since the 11th August 1829, who have left the Service between that Date and the 11th April 1856 - p. 362

Appendix, No. 4.

Return of the Names and Dates of Appointments of all Persons temporarily engaged as Accountant, Valuators, Superintendents, Surveyors, Draftsmen, and Clerks, in the office of the General Valuation and Survey of Ireland, who have been employed in that Department for Five Years and upwards, the Rate of Pay granted to such Persons on Appointment, and the Number of Years of Service of such Persons to the 1st day of March 1856; distinguishing the period of Service (if any) while employed in other Civil Departments respectively, the Nature of Employmeet since Appointment, and the Rates of Pay on 1st day of March 1856 - p. 370

Appendix, No. 5.

Abstract of Returns, showing the Number of Persons on the Redundant List of the several Public Departments at the Commencement of the Year 1853; the Number that have Died or become Incapable of Service during the Year 1853; the Number that have Re-entered the Public Service during the Year; the Number that have been added to the List during the Year; and the Number that remained on the List at the Close of the Year - - - - - p. 372

Abstract of Returns, showing the Number of Persons on the Redundant List of the several Public Departments at the Commencement of the Year 1854; the Number that have Died or become Incapable of Service during the Year 1854; the Number that have Re-entered the Public Service during the Year; the Number that have been added to the List during the Year; and the Number that remained on the List at the Close of the Year 1854 - - - - p. 372

Appendix, No. 6.

Account of the Annual Amount of Compensation Allowances, and of Superannuation Allowances, and of the Total Amount of both, which remained payable on the 31st December in each Year, from 1834 to 1854 inclusive; also, of the Amount of Deductions in each Year, made pursuant to Act 4 & 5 Will. 4, c. 24, s. 27 - - - - - - - - - - - - p. 373

Appendix, No. 7.

Return of the Total Number of Persons in Public Offices or Departments, arranged in Five Classes: viz. 1. "The Political Officers;" 2. "The Permanent Staff, or Superior Officers, such as Secretaries, Under Secretaries, Collectors, Comptrollers, Accountants, &c. &c.;" 3. "The Clerks, not including in that Term Persons who, though bearing the Title, are employed upon Duties which belong more properly to the next Head;" 4. "Persons employed upon Mechanical Work, such as Letter Carriers, Sorters, Weighers, Stampers, Tide Waiters, and the like;" 5. "Office Keepers and Messengers;" showing the Number of Persons who have Entered within the Five Years ending December 1853, the Number Promoted from one Class to another, the Number who have Left within the same Period, and showing how many Vacancies have been caused by Death, Superannuation, and from other Causes, also any special disturbing Causes which may have affected the Number of Admissions or of Resignations, such as the Creation of new Departments, or the Abolition of old ones - - - - - p. 374

Appendix, No. 8.

Digest of the Return of the 12th July 1833 (No. 514.) of the Establishments of the Public Departments in 1821 and 1832, respectively; showing the Reduction or Increase of Salary per Head in all the Particulars recited in this Return, except in those Cases where absolute Reduction has taken place; stating also, the Number of Persons in each Case so affected; also, the Total Number of Persons in each Department whose Salaries have been Raised or Reduced, and the Total Amounts of Reduction and of Increase - - - - - - - - - p. 382

Appendix, No. 9.

Amendments suggested by Mr. Bromley, in the Civil Service Superannuation Bill, 15 February 1856, 19 Vict. - - - - - - - - - - - - - - - p. 405

Letter from R. M. Bromley, Esq., C. B., to the Chairman - - - - - - p. 414

Appendix, No. 10.

Amended Regulations for Admission and Promotion in Her Majesty's Dock Yards - p. 419

Table 1.—Officers of Her Majesty's Dock Yard, Portsmouth.—Ages, &c. - - - p. 420

Mr. Fullagar's Case - - - - - - - - - - - - - - p. 420

Mr. Fincham's Case - - - - - - - - - - - - - - p. 421

Mr. Ash's Case - - - - - - - - - - - - - - - p. 421

Appendix, No. 11.

Letter from James Sparrow, Collector, to the Chairman - - - - - - p. 422

Letter from Vincent Baker, Auxiliary Clerk, to the Chairman - - - - - p. 423

Letter from Vincent Baker, Auxiliary Clerk, to the Chairman - - - - - p. 423

Table showing the Comparative Servitude, Pension, &c., of an Average Case of a Professional Officer, with a similar one of a Non-Professional Officer, Clerk, Messenger, or other Person who may have been paid at a Rate per Annum, instead of a Rate per Diem - - - p. 424

Table showing the Pensions awarded to the Professional Officers, a Non-Professional Officer, Clerks, and a Messenger, whose Names are mentioned, with their respective Servitude, Salaries, &c., extracted from Navy Estimates for the Year 1855-56, pages 93 and 94 - - p. 424

Appendix, No. 12.

Extract from the "Warrant Book not relating to Money, No. 5," pages 3 & 4 - - p. 425

Appendix, No. 13.

The Pensions of the Civil Service - - - - - - - - - - - - p. 426

Appendix, No. 14.

Papers delivered in by W. Farr, Esq., M. D., F. R. S.:

(1.)—Value of the Contributions and Pensions under the Act of 1834, in the following Three Cases - p. 432

(2.)—Table, showing the Period of Service of 8,307 Civil Servants who received Superannuation Allowances, and of 929 who received Compensation Allowances in the Twenty Years, 1835–54, inclusive—(Deduced from the Returns laid before Parliament under 4 & 5 Will. 4, c. 24.) - - - - - - - - - - - - - - - - - p. 433

(3.)—Table, showing the Ages of 9,399 Civil Servants at the Date of their Superannuation; and the Ages of 865 who received Compensation Allowances in the Twenty Years, 1835–1854, inclusive—(Deduced from the Returns laid before Parliament under 4 & 5 Will. 4, c. 24.) - - - - - - - - - - - - - - - - - p. 434

(4.)—Table, showing the Number of Civil Servants Superannuated during the years 1835 to 1839, with their Periods of Service, and the Salaries received by them at the time of Retirement—(Deduced from the Accounts of all Allowances granted as Retired Allowances or Superannuations in all Public Offices, presented to Parliament pursuant to Act of 4 & 5 Will. 4, c. 24.) - - - - - - - - - - - - - - - - - p. 435

(5.)—Table, showing the Number of Civil Servants Superannuated during the Years 1835 to 1839, with their Periods of Service, and the Salaries received by them at the Time of Retirement, distinguishing the Customs, Excise and other Departments (in extension of the foregoing Table) - - - - - - - - - - - - - - - - - - p. 436

(6.)—Table to show roughly the Progress of a Society for granting Deferred Annuities and Pensions in Sickness or Infirmity - - - - - - - - - - - - - p. 437

(7.)—Table to show roughly the Amount of Money accumulated in a Society such as that in the foregoing Table (6), after Payment of the Annuities and Pensions in Sickness and Infirmity, if each paying Member contribute £. 1 a year. The Money is not assumed to yield any Interest - - - - - - - - - - - - - - - - p. 438

Data for Determining the Values of Premiums to provide Pensions during Infirmity from Disease, from Accidents, or from Old Age - - - - - - - - - - p. 439

Table (A.), showing the Proportion of Pension Time at the Age of 20, and at each subsequent Age - - - - - - - - - - - - - - - - - p. 440

Table (B.), showing the Proportion of Salary assumed to be paid as Pension at the Ages x to all Persons receiving Allowances at those Ages - - - - - - - - - p. 441

Table (C.), Life-and-Pension Table.—Interest of Money 3½ per Cent., by W. Farr, Esq., M.D., F.R.S. - - - - - - - - - - - - - - - - - p. 445

Table (D.), Annual Premiums which would provide the Pensions allowed on a fixed Salary, and on Two ascending Salaries, the Pensions ranging from 3 to 8-twelfths of the Salaries, according to the Terms of Service as fixed by Superannuation Act - - - - p. 446

Table (E.), Value of Contribution and Pension in the Case of a Civil Servant entering at the Age of 25 - - - - - - - - - - - - - - - - - - p. 447

Table (F.), Showing the Premium to provide a Pension on the Audit Office Scale p. 447

Table (G.), Showing the Premiums which would provide Pensions on Mr. Edmonds's Hypothesis - - - - - - - - - - - - - - - - - - p. 448

Opinion of certain eminent Actuaries upon the Civil Service Pensions - - - p. 448

Extract from a Letter to Dr. Farr by F. G. P. Neison, Esq., F.S.S. - - - - p. 449

Cases in which the Value of the Pension greatly exceeds that of the Deduction, where the Civil Servant retires, before the Age of 65, in a comparatively good state of health.—(These Cases were suggested by an Honourable Member of the Committee, and are referred to in Dr. Farr's Evidence) - - - - - - - - - - - - - - - p. 450

Statement, showing the Annual Expense, regulated with the strictest regard to Economy, of a Family consisting of Five Persons, viz., a Civil Service Clerk, his Wife, Two Children, and a Servant - - - - - - - - - - - - - - - - - - p. 451

Combined Effect of Superannuation Abatements and Income Tax—Statement showing the Difference between the Nominal Salary of a Civil Servant appointed since August 1829, and the Net Amount payable to him after deducting the Superannuation Abatement and Income Tax, on Salaries from £. 80 to £. 500 - - - - - - - - - p. 452

Appendix, No. 15.

Letter from D. H. Harris to F. J. Hamel. Esq., Solicitor, Her Majesty's Customs, dated 24 March 1856 - - - - - - - - - - - - - - - - - p. 453

Petition of the Lockers and Commissioned Weighers of Her Majesty's Customs, Port of London, whose Appointments bear date subsequently to 4 August 1829 - - - - - - p. 454

Letter from Mr. W. B. Hambly to the Right Hon. the Chairman, dated 15 April 1856 - p. 455

Petition of the Civil Bill Officers of the Strabane Quarter Sessions, District of the County of Tyrone - - - - - - - - - - - - - - - - - - p. 456

Letter from Mr. George Cotsell, Master Smith, Chatham Dockyard, 5 May 1856 - - p. 456

Memorial of John O'Dea, Letter Carrier of Borris O'Kane, county of Tipperary, 14 May 1856 - - - - - - - - - - - - - - - - - - p. 457

Petition of the Artificers and Labourers of Her Majesty's Dockyard, Devonport - - p. 457

Letter from Messrs. Coleman, Fitzgibbon, Kelly and Brett, ex-paymasters of the Irish Constabulary Force, to the Right Hon. the Chairman, dated 17 May 1856 - - - p. 457

Memorial of the Civil Bill Process Servers of the County of Dublin - - - - p. 458

Memorial of the Civil Bill Officers of the County of Fermanagh - - - - - p. 458

Memorial of the Civil Bill Officers of the County of Longford - - - - - p. 459

Memorial of the Clerks, Sorters, Letter Carriers, and other Officers of the Post-office in Manchester - - - - - - - - - - - - - - - - - - p. 459

Appendix, No. 16.

Petition of the Officers employed in the Bristol Post-office - - - - - - - p. 460

Petition of the General Committee of Civil Servants of the Crown, whose Appointments bear date subsequently to 4 August 1829 - - - - - - - - - - - - - p. 460

Petition of Civil Servants of the Crown, whose Appointments date subsequently to 1829 - p. 461

Petition of Francis Barker, M. D. - - - - - - - - - - - - - p. 463

Petition of the several Valuators, Superintendents, Surveyors, Draftsmen, and Clerks in the Service of the General Valuation and Survey of Rateable Property in Ireland - - p. 463

Petition of the Postmaster, Clerk, Letter-Carriers, and other Officers employed in Her Majesty's Post-office at Montrose - - - - - - - - - - - - - - - p. 465

Petition of the Clerks, Letter Carriers, and other Officers employed in Her Majesty's Post-office at Dundee - - - - - - - - - - - - - - - - - p. 465

Petition of the Postmaster, Clerks and Letter Carriers employed in Her Majesty's Post-office in Londonderry - - - - - - - - - - - - - - - - - - p. 466

Petition of the Clerks, Letter Carriers and other Officers employed in Her Majesty's Post-office at Perth - - - - - - - - - - - - - - - - - - - p. 466

Petition of the Clerks, Letter Carriers, and other Officers employed in Her Majesty's Post-office in the Town of Newry - - - - - - - - - - - - - - - - - p. 467

Petition of Officers employed in Her Majesty's Post-office, Aberdeen - - - - - p. 467

Petition of the Civil Servants of the Crown, being Mechanical Officers of Her Majesty's Dockyards, whose Salaries are under £.200 per annum - - - - - - - - - p. 468

Petition of the Surveyors, Draftsmen and Clerks of the General Survey and Valuation of Ireland, whose Services have been discontinued - - - - - - - - - - - p. 468

Petition of the Clerks, Letter Carriers, and other Officers employed in Her Majesty's Post-office at Belfast - - - - - - - - - - - - - - - - - p. 469

Petition of the Clerks, Letter Carriers, and other Officers employed in Her Majesty's Post-office in Cork - - - - - - - - - - - - - - - - - - p. 469

Petition of the Clerks, Letter Carriers and other Officers employed in Her Majesty's Post-office in Limerick - - - - - - - - - - - - - - - - - p. 470

Petition of the Supernumerary Clerks and Draftsmen attached to the Office of the Board of Public Works, Ireland - - - - - - - - - - - - - - - - - p. 471

Petition of the Artisans and Workmen of Her Majesty's Dockyards at Woolwich and Deptford - - - - - - - - - - - - - - - - - - - p. 472

Petition of the Clerks in the Office of the Ecclesiastical Commissioners for Ireland - - p. 472

Petition of the Clerks and Letter Carriers employed in Her Majesty's Post-office in Clonmel, p. 473

Petition of Members of the Mechanics' Institution, Odiham, Hants - - - - - p. 473

Petition of the Clerks, Letter Carriers, and other Officers employed in Her Majesty's Post-office in Limerick - - - - - - - - - - - - - - - - - - p. 474

Petition of the Civil Bill Officers of the county of Wicklow - - - - - - - p. 474

Petition of the Sub-Bailiffs of the County Courts in England and Wales - - - - p. 475

Petition of the Officers and Clerks employed in the Civil Naval Departments at Plymouth, p. 475

APPENDIX.

Appendix, No 1.

TREASURY MINUTES relating to the General Arrangements adopted since the year 1802, in reference to CIVIL SUPERANNUATIONS.

TREASURY MINUTE, dated 30 July 1802.

READ Report from the Commissioners of Customs, dated the 8th instant, on a letter from this Board, dated the 30th April last, relative to the compensation it will be necessary to make to certain of their officers on their retiring from their respective situations, in consequence of ill health or infirmity; wherein they state that they have considered the same, and are of opinion that it may be proper to allow to

	£.	s.	d.	
Landing Surveyors	200	–	–	per annum.
Searchers in the several classes	150	–	–	,,
Jerquers	125	–	–	,,
Landing Waiters and Deputy King's Waiters	150	–	–	,,
Gaugers	100	–	–	,,
Inspectors of the River	100	–	–	,,

And observe, that the surveyors of the searchers were not included in the above-mentioned letter, in consequence of which they have not comprehended officers of that rank in their propositions. But in case it should be their Lordships' pleasure to extend the same to them, they are of opinion it will be proper to allow them the sum of 200*l.* per annum.

My Lords approve the Report.

Write to the Commissioners of Customs accordingly.

TREASURY MINUTE, dated 10 August 1803.

READ Letter from the Secretary of the Customs, dated the 3d March last, in consequence of Mr. Sargent's letters of the 14th and 18th January, transmitting copies of the Returns of the net emoluments of several officers in that revenue for seven years ending the 5th January last.

My Lords resume the consideration of their Minute of the 30th July 1802, fixing the allowances of certain officers of the Customs, who, from age or infirmity, are permitted to resign their situations; and their Lordships are of opinion, that the said allowances do not bear a just and fair proportion to the emoluments of their respective offices as now returned; and their Lordships being desirous of providing a suitable maintenance for such persons, as shall from time to time be reported by the Board of Customs, unfit to continue in the execution of their duty from the above causes, and to be in all respects proper objects for the allowances, their Lordships are now pleased to fix the following table for ascertaining the net annual allowances to be made to each officer, according to the conditions and regulations hereafter mentioned:

	COMPUTED ANNUAL INCOME EACH.
	£.
Landing Surveyor	700
Surveyor of Searches	600
Deputy to Chief Searcher	500
Deputy to Patent Searcher	500
Comptrolling Searcher	500
Jerquer	300
Landing Waiter	400
Gauger	250
Inspector of River	250

Appendix, No. 1.

The conditions and proportions of the above allowances are to be as follows:

Any officer having served in the above situations with diligence and fidelity, or any of the said officers having served in other situations in the service of the Customs 10 years, and being reported by the Commissioners of the Customs as absolutely incapable, from infirmity of mind or body, to execute the duties of his office, and as a fit object to retire, after having been approved by this Board, to be entitled to one-third of the emolument attached to the office, as before computed.

If he has served 10 years, and less than 20, and not being 60 years of age, to be entitled to one-half of the emolument.

If he has served 20 years or more, or having served 15 years, and being more than 60 years of age, to be entitled to two-thirds of his emoluments.

Any person who may be entitled to part of the Superannuation Fund, shall have such sum deducted from the foregoing allowances.

Transmit copy of this Minute to the Commissioners of the Customs, and acquaint them that my Lords by no means intend, that any officer should be entitled to the allowance from having served the stated number of years, except they are absolutely and *bonâ fide* disqualified, from infirmity of mind or body, from duly executing the duties of their office; and that the strictest care and attention must be paid by them to these circumstances, before they recommend any person to their Lordships' notice to be placed on this list.

My Lords direct a letter to be written to the Commissioners of the Customs, directing them to report to their Lordships the amount of monies arising from Patent fees in suppressed offices, and not appropriated, and to desire them to give orders to their solicitor to prepare the draft of a Bill to authorise the application of the interest of such sums towards raising a fund for the support of officers who, from age or infirmity, are no longer able to perform the duties of their office.

TREASURY MINUTE, dated 7 November 1807.

READ Memorial of the Commissioners of the Customs, dated 19th August last, stating that they have received several applications from officers who, from age and infirmity, are not capable of discharging their respective duties, praying to be placed on the Superannuation List, and submitting the propriety of extending the indulgence granted by the Minute of this Board of the 10th August 1803, to those officers and persons mentioned in the Table marked (A.) annexed to the Act of the 46th Geo. 3, cap. 82, and that they may be allowed to retire when falling within the conditions of the above Minute, and to receive such portions of the salaries mentioned in their Lordships' Warrant of the 19th November 1806, according to the circumstance of each case.

Read also a Memorial of the Commissioners of the Customs, dated 14th April last, recommending that Mr. Richard Payne, one of the coast waiters in this port (who is in every respect a fit object for superannuation), may come within the principle of the above Minute of 10th August 1803, and stating that, should their Lordships approve thereof, he will be entitled (including the sum which he is to receive from the Superannuation Fund, viz., 33 *l.* 12 *s.* per annum) to 133 *l.* 6 *s.* 8 *d.* per annum.

Read likewise Memorial of the Commissioners of Customs, dated 4th instant, recommending that Mr. Robert Weskell, one of the inspectors of the river in this port (who is in every respect a fit object for superannuation), may come within the principle of the above Minute of 10th August 1803, and stating that, should their Lordships approve thereof, he will be entitled (including the sum which he is to receive from the Superannuation Fund, viz., 63 *l.* per annum), to 266 *l.* 13 *s.* 4 *d.* per annum.

Read also Act of the 46th Geo. 3, cap. 82, and Minute of this Board of the 10th August 1803.

My Lords concur in opinion with the Commissioners of Customs, that it is expedient to extend the superannuation allowances on the principles laid down in the Minute of the 10th August 1803, to the persons holding any of the offices or employments in the departments of the Customs hereinafter mentioned; viz.,

Landing Surveyors.
Landing Waiters.
Acting King's Waiters.
Gaugers.
Measurers of Timber.
Jerquers.
Surveyors of the King's Warehouse.
Assistants to ditto.
Officers for Stamping Silk, Crape, &c.
Surveyor of the East India Warehouses.
Assistant Surveyors to ditto.
Inspector of the delivery of unrated East India goods.
Assistant to ditto.
Surveyors of all other Warehouses.
Comptrolling Surveyors of ditto.

Warehouse-

Warehouse-keeper of every description.
Comptrollers or Warehouse-keepers of every description.
Clerk of the Cheque on the Weighers.
Husband of the 4 ½ per cent.
Collector on ditto.
Inspector of burning damaged Tobacco.
Surveyors of the Searchers.
Searchers.
Surveyor of the Coastwaiters.
Coastwaiters.
Inspector of the River.
Tide Surveyors.
Register of the Watermen.
Surveyor for the Building and Repairing Sloops and Boats.
Assistants to the Surveyor for the Building and Repairing Sloops, &c.
Surveyor for the Acts of Navigation.

And that such allowances should be regulated according to the amount of the salaries affixed to such officers respectively by their Lordships' Warrant of 19 November 1806, notwithstanding such salaries respectively may in some instances differ from the salaries mentioned in the said Minute of the 10th August 1803, the Commissioners of the Customs taking special care not to place any persons on the list of superannuated officers unless they shall in every respect strictly fall within the rules and regulations of the said Minute of the 10th August 1803; and my Lords are of opinion that the principles laid down in this Minute should be applied to the case of Mr. Payne and Mr. Weskell, and are therefore pleased to direct that a warrant be prepared for payment, out of Incidents of Customs, to Mr. Payne of the sum of 99 *l.* 14 *s.* 8 *d.* per annum, and to Mr. Weskell of the sum of 203 *l.* 13 *s.* 4 *d.* per annum, exclusive of the allowances which they will be entitled to receive out of the Superannuation Fund.

Give the necessary directions to the Commissioners of Customs accordingly, and transmit to them a copy of this Minute for their information and guidance.

Treasury Minute, dated 26 March 1811.

My Lords have under their consideration the Report of the Commissioners of Customs of the 20th November 1810, and resume the consideration of their Report of the 28th September last, on the subject of the Superannuation Allowances in their department. In their Report of the 20th November last, the Commissioners class under several heads the doubts and difficulties which have occurred to them on the construction of the Act of the 50 Geo. 3, c. 117, as far as the same is supposed applicable to the revenue under their management.

In the consideration of this subject, my Lords think it material to observe, that the Act referred to does not entitle any person to be superannuated as of right after any given period of service, but vests in this Board a power to grant superannuation allowances, not exceeding the rates of allowances specified in the Act, to such persons as they may think deserving.

The first difficulty and doubt mentioned by the Commissioners of Customs is, the description of persons to whom the superannuation or retired allowances in contemplation of the Act are meant to apply; and the Commissioners enter at considerable length into the description of officers who are permanently and occasionally employed in the service of the revenue under their management, and the form and manner of their appointment.

Upon this point, my Lords are of opinion that it was the intention of the Legislature (subject to the qualification before mentioned) that the provisions of the Act should apply to all persons having permanent appointments in the department of the Customs, whether their nomination or appointment be by this Board, the Commissioners of Customs, or the heads of any particular branches in the department having competent authority to appoint. With respect to the class of persons described by the Commissioners as being occasionally employed in London and the outports, many of whom they represent to have been so occasionally employed for years, my Lords are of opinion that every such case must rest upon its special circumstances, as to the description, and uninterrupted continuance and length of the particular service, and be brought under their Lordships' consideration specially by the Commissioners of the Customs.

Secondly. The criterion by which the quantum of the sum to be granted by way of superannuation is to be governed.

Upon the various points which this head embraces, my Lords are of opinion,

1. When the officer is paid by salary only, the amount of that salary will regulate the exercise of the discretion in the grant of the superannuation allowance.

Appendix, No. 1.

2. When the emolument is compounded of salary and day pay for service when employed, in this case the criterion by which the grant of the superannuation allowance will be regulated, will be

1st. The amount of the salary.

2d. The amount of the day pay at the settled rate; to be calculated upon such a number of days in each year as the Commissioners of Customs may, with reference to the usual or ordinary employment in each year of the class or description of officers to which the individual may belong, deem reasonable, stating always in their Report to this Board the number of days in each year upon which the calculation is made, and the grounds thereof.

3. When the emolument is compounded of salary, and fees and gratuities, or fees and gratuities only, the amount of the salary, and an average amount of the authorised fees and gratuities, will regulate the exercise of the discretion in the grant of superannuation allowances of this description. And as Mr. Frewin is now engaged, under their Lordships' directions, in investigating the amount of fees now received by officers of the Customs, my Lords will be governed by the amount of the salary and annual compensation which, upon consideration of Mr. Frewin's Report, they may decide upon as the salary to be in future attached to the situation, and as the compensation (if any) which may be allowed to the individual in lieu of the fees and gratuities to be abolished; and if any cases should occur wherein it may be desirable either on account of the public service, or in justice to the individual, that a superannuation allowance should be granted in respect of any situation upon which Mr. Frewin may not have been enabled to make his report, my Lords will in every such case direct a special reference to be made to him upon the subject, with a view of ascertaining, in the best manner in which the same can be done, the criterion by which it may be proper in such case to be regulated in the grant of the superannuation allowance.

4. In all cases where a compensation by annual payment for loss of fees may have been or shall be granted to any individual, such compensation is equally, with the established salary, to form the basis of the superannuation allowance.

5. Shares of seizures, penalties, and any other species of incidental advantage of that description, should not enter into the consideration of the grant of any superannuation allowance.

6. In regard to the expression in the Act of having served with diligence and fidelity in the public service, it will be essential that the Commissioners in their Report of the case to this Board should represent what has been the conduct of the individual during the period of his service, as a guide to their Lordships in the exercise of their discretion as to the amount of the allowance to be granted.

7. The term service must be considered as applicable to the employment in the department of the Customs in a general view, and not to the employment in the particular situation only in which the individual may happen to be at the time of his superannuation. With respect to cases which may sometimes occur in which individuals may found a claim to have their services in any other public department considered with a view of obtaining a larger rate of superannuated allowance than would be granted to them with reference to their service in the department of the Customs only, my Lords desire that when any such cases occur, the Commissioners of Customs do state the special circumstances attending the same for the consideration of this Board.

Thirdly. The sources from whence the superannuation allowances, when regulated in conformity to the Act, are hereafter to be paid, and the state and application of the present Superannuation Fund.

This fund is stated to arise from contributions of certain officers in London and the outports, but does not extend to officers in the plantations or America.

From dividends arising from Three per Cent. Consolidated Annuities purchased with the fees of certain vacant patent offices, and applied to the Superannuation Fund, under the Acts of the 38 Geo. 3, c. 86, s. 13, and 47 Geo. 3, c. 51, s. 9.

From dividends of Three per Cent. Reduced Annuities purchased with the surplus of the Superannuation Fund.

Fees of vacant patent offices recently received.

Trifling sums arising from mulcts imposed on officers for misconduct.

The total receipt of this fund for the year ended the 5th January 1811, amounted to 7,957*l.* 16*s.* 4¼*d.*, whereof 1,409*l.* 17*s.* 6½*d.* only arose from contributions by officers; 4,951*l.* 16*s.* from dividends of stock; 1,548*l.* 17*s.* 0½*d.* from patent fees recently applied to the Superannuation Fund; and 47*l.* 5*s.* 9½*d.* from mulcts imposed on officers.

As it appears that the number of officers who still continue to contribute to this fund are now comparatively few in number, and principally consist of officers at the outports, where the fees of the out-door officers have not yet been regulated or abolished, my Lords are of opinion that it will be expedient that all contributions of this description should cease from the 5th April next, and that officers of the Customs of every description should thenceforth be exonerated from any contribution to the Superannuation Fund; and that the whole of

that

that fund, whether invested in the purchase of stock or otherwise, and also all moneys that may remain in the hands of the receiver of that fund, should be carried to the account of Consolidated Customs, and be paid into the Exchequer under that head; and that all payments of pensions, superannuations, or retired allowances heretofore paid out of or charged upon this fund, or on the King's share of seizures, be in future paid out of Consolidated Customs, and charged to the account of incidents of that department; and my Lords are pleased to direct the Commissioners of Customs to cause a draft of a Bill to be prepared for this purpose and submitted for their consideration.

In regard to the queries to be put to officers applying to be superannuated, my Lords are pleased to direct the Commissioners to prepare and lay before them a set of such queries as they may think applicable and proper for this subject.

With respect to the last subject referred to in their Report, namely, the operation of the 2d section of the Act directing that no special allowance or remuneration to any person holding a civil employment in any public office for any good services shall be charged upon the incidents or any other fund of any public office or department without the concurrence of this Board, to be signified in the manner directed by the Act, my Lords are of opinion that the Commissioners of the Customs should transmit, either weekly or at such other intervals as may appear to them most convenient, an account of the allowances or remunerations they propose to make, and the nature of the services rendered, which their Lordships will take into their immediate consideration, and signify their pleasure thereon; and in cases where promptitude and secrecy are material, my Lords desire they will, in their communication to this Board, omit the names of the individuals announced in cases where it shall appear to them that the communication of their names in the first instance might prove prejudicial to the service.

My Lords are pleased to direct a copy of this Minute to be transmitted to the Commissioners of Customs for their information and guidance.

TREASURY MINUTE, dated 10 August 1821.

MY Lords read the Act of the 50 Geo. 3, c. 117, also their Minutes of 30th July 1802, 10th August 1803, 7th November 1807, and 26th March 1811, together with that part of the Report of the Commissioners of Special Inquiry into the Customs which relates to the superannuation allowances granted to the officers of that department.

Also the returns which have been received from various departments of the superannuation allowances now respectively payable by them.

My Lords are of opinion that it is essentially necessary that some new regulations should be adopted, with a view of limiting this branch of the public expenditure in future, and they are of opinion that the mode of regulation which seems in all respects most eligible, is, to require that the individuals themselves who may hereafter enjoy the benefit of superannuation allowances, should be called upon to contribute to a superannuation fund, to be administered under the direction of their Lordships, and according to the following regulations; viz.—

1st. All persons holding offices, the salaries or pecuniary emoluments of which, after revision, amount together to 100 *l.* a year, or upwards, and who are entitled to superannuation under the Act 50 Geo. 3, c. 117, to contribute five per cent. of such salaries or emoluments to a fund to be called "The General Superannuation Fund;" and they will have under further consideration what directions shall be given with respect to offices not amounting to 100 *l.* a year.

2d. My Lords are of opinion, that in addition to the above rate, which may be considered as a fair contribution to be required from the individuals who may be entitled to superannuation, in aid of the charge incurred by the public in respect thereof, a further contribution may justly be required from those who are in possession of emoluments which have been increased since 1797, and which are greater than it is intended hereafter permanently to attach to their respective situations. They therefore think that the persons holding offices, the salaries of which are hereafter to be reduced, should be called upon to pay an additional contribution of 2 ½ per cent. upon all offices exceeding 100 *l.* a year and not exceeding 500 *l.*, five per cent. from 500 *l.* and not exceeding 1,000 *l.*, and 10 per cent. exceeding 1,000 *l.*, provided that the increase of such respective salaries since 1797 shall have been not less than double the amount of the additional contribution hereby required. Such additional contributions respectively to cease whenever the parties paying the same shall be promoted to a situation entitled under the new regulations to a salary equal to that which they now possess.

3d. This contribution to be collected as often as salaries are payable, and to be paid within seven days after such collection into the National Debt Office, by which the amount shall be forthwith vested in Exchequer Bills or such other security as their Lordships may from time to time direct.

4th. The annual amount of superannuation payable to retired servants of the public who may contribute to this fund at no time to exceed 10 per cent. of the aggregate amount of the salaries and pecuniary emoluments of all the officers so contributing.

Appendix, No. 1.

5th. One-half of every superannuation allowance granted to such contributors to be assigned upon this fund, and the other half to be paid by the public, and to be charged to the contingent fund of the department to which the contributor belonged prior to his superannuation.

6th. No superannuation to be granted to any such contributor except by the Treasury, and by that Board only, at four periods to be fixed in each year (except in cases of immediate urgency), when a special Board or Boards shall be held for the purpose of considering all applications received in the preceding quarter; notice of which Boards shall be given to the heads of departments recommending such applications, from each of which some proper officer shall, if required, attend to answer all such questions as the Board of Treasury may put, in order to enable them to decide upon the fitness or relative urgency of such application, and to distribute the disposable amount of the fund, or so much of it as may be requisite, in such manner as, upon an examination of all the cases before them, may appear most conducive to justice and the public interest.

7th. The interest accruing upon the contributions to be applied in the first instance to the expense of management of the fund, and the remainder to accumulate for the benefit of it.

8th. If the aggregate sum now paid in superannuation allowances to public servants, who hold offices coming within the description of the first article, shall be found to exceed one-tenth of the aggregate amount of the salaries and pecuniary emoluments of all the said offices, the new superannuations to be granted in any one year shall not exceed one-half of the saving arising from such of these allowances as may have lapsed in the preceding year, until the whole sum so granted shall be reduced to 10 per cent., or under that amount in conformity to the fourth article.

My Lords are further of opinion that it will be proper to propose to Parliament to repeal the several rates of allowance enacted by the 50 Geo. 3, c. 117, and to substitute the following in lieu thereof; viz.—

Above 10 years' service, and not exceeding				15	-	4-12ths of the salary.
15	„	„		20	-	5-12ths „
20	„	„		25	-	6-12ths „
25	„	„		30	-	7-12ths „
30	„	„		35	-	8-12ths „
35	„	„		40	-	9-12ths „
40	„	„		45	-	10-12ths „
45	„	„		50	-	11-12ths „
And exceeding	-	-	-	50	-	the whole.

Such respective allowances to be calculated upon the salary and pecuniary emoluments of the office, as charged to the payment made to the contribution fund; and in no case to exceed the net sum received by the officer after the deduction of such payment.

My Lords are aware that, notwithstanding the extreme importance of adhering to this scale as much as possible, there may arise special cases which it would be difficult to foresee or enumerate, with respect to which some departure from this scale may become indispensable, and that authority to provide accordingly should be reserved to their Lordships. They are of opinion, however, that it should be provided that in all such instances the cases be laid before Parliament, together with a report of the circumstances which have led their Lordships to make the exceptions.

Let copy of so much of this Minute as relates to the superannuation of officers be transmitted to the several departments before enumerated for their information and guidance.

TREASURY MINUTE, dated 8 January 1822.

MY Lords advert to their Minutes of the 10th August last, respecting the revision of the establishment of the several public offices, and also in regard to the formation of a superannuation fund, by a per-centage deduction to be made from the salaries of certain public officers. Their Lordships having before them the returns made in pursuance of the said Minutes, will hereafter communicate their determination or opinion thereon to each office so far as the establishment of such office may be concerned. But several rules of general application having arisen out of a review of the Minutes referred to, and upon a consideration of the several returns, my Lords are pleased to direct a copy of the following rules and regulations to be transmitted to the several public offices for their information and guidance, so far as they may be respectively concerned.

1st. The increase of salary for length of service according to the existing scales having been suspended by their Lordships' Minute of the 3d April last, they are now pleased to direct that all the individuals, who according to those scales became entitled to increased salary for length of service previously to the termination of the Christmas quarter of 1821, should be permitted to receive such increase, from the period from which under the former establishment of the office they became entitled thereto, and that from the commencement of

of the year 1822 the new establishment should take place. But every person will retain the salary to which he may have been entitled at the termination of the year 1821, until he may under the new establishment become entitled to a larger salary.

2d. That those persons who are in the progress of a period at the close of which they would, under the former establishment, be entitled to increase of allowance for length of service, shall not lose the benefit of that part of the period which has actually expired; but at the expiration of the period which would have entitled them according to the former establishment to increased salary, they shall receive, in addition to their present salary and allowances, such proportion of the increase of salary as will correspond with that part of the period which had expired up to the end of the Christmas quarter of 1821.

3d. That the application of any new scale for the payment of salaries in any office according to classes shall in no case give to any person while he remains in the class to which he now belongs, any increase of salary at an earlier period, than he would have obtained it according to the scale which existed immediately previous to the termination of the Christmas quarter of 1821.

4th. That if by any new classification or arrangement of clerks, or if by any succession to vacancies within a period of three years from the commencement of 1822, any clerk shall be placed in a class above that in which he is now serving, and to which he would not have attained but for the new classification of the office, or for the vacancies occasioned by the reductions now made, and if the minimum salary of the class to which such clerk may be promoted should exceed the salary of which he may at the time of the promotion be in the actual receipt, such clerk shall not at once be entitled to the minimum rate of salary of the class to which he may be advanced, but shall receive an annual increase to the amount of his present salary equal to the annual increase applicable to the class to which he is advanced until the termination of three years from the time of his promotion, when he shall be placed upon the minimum salary of the class, unless he shall have attained a higher salary by the progressive annual increases, and from thenceforth he shall receive the annual increase of salary applicable to the class to which he may be promoted until he reaches its maximum.

5th. That upon vacancies occurring in any of the superior classes in any office, the situations shall not be supplied by seniority only, but the fittest individual shall be selected to succeed by the heads of the department in which the vacancy may occur.

6th. In the cases in which clerks upon the establishment of any office are discontinued in consequence of the present reductions, their Lordships would be disposed to grant to them the following allowances:

If they have served less than three years, a gratuity of one year's pay.

If three years and under five, a gratuity of two years' pay.

If they have served five years, and under ten years, an annual allowance not exceeding one-third of their salaries, until otherwise provided for in the public service.

If 10 years and under 20 years, an allowance not exceeding one-half of their salaries.

If 20 years and upwards, an allowance not exceeding that to which they would be entitled under the proposed new scale for superannuation; and if any of the clerks have previously to their appointment upon the establishment of any office served as extra clerks therein, and shall have been not less than three years upon the establishment, they shall, in computing the allowances to which they may be entitled, have the benefit of such period of service. Their Lordships, however, desire that the cases of all those persons who may be entitled to such gratuities or allowances may be specially reported to them, in order that they may sanction the payments in conformity to the Act 50 Geo. 3, c. 117.

7th. That in lieu of the respective deductions of 15*l.* 10*s.* 7½*d.* and five per cent. directed by the Minute of this Board of the 10th August last, to be made towards the formation of a superannuation fund from the salaries of all persons holding offices which would give them claims to be superannuated under the Act of the 50 Geo. 3, c. 117, the following deductions shall be made from the commencement of the year 1822, by the person paying the salaries, from all salaries amounting to 100*l.* per annum and upwards.

From so much of the salary of every individual as he would be entitled to, according to any new scale about to be authorised for any department, or according to any regulations already sanctioned by authority of Parliament or otherwise, a deduction of five per cent., and a further deduction of ten per cent. from the excess only (if any) of salary, of which he may be in the receipt, beyond the salary to which he would be entitled according to such new scale or regulation.

That a deduction of two and a half per cent. be made from all persons holding offices entitled to superannuation under the Act 50 Geo. 3, c. 117, the salaries of which shall exceed 50*l.* and be less than 100*l.* per annum.

8th. In the event of any person at present upon the establishment of any office, from whom a deduction may be made towards the formation of a superannuation fund, dying in office, and consequently without having had any superannuation allowance granted to him, the representative of the person so dying shall be entitled to receive the total amount of the several deductions made from his salary, but without interest. It is not intended

Appendix, No. 1.

that this regulation should apply to any persons who may be hereafter appointed to the public service.

9th. That every department shall as soon as possible transmit to this Board—

An account of the total number of each class of officers, clerks and servants, the rate of salary, and scale of increase (if any) for length of service according to the establishment existing prior to the end of the Christmas quarter of 1821.

Also an account of the total number of each class of officers, clerks, and servants, the rate of salary and scale of increase (if any) for length of service according to the establishment sanctioned from the commencement of the year 1822.

Also an account in columns containing the following information :—

1st. Name of every office where the salary is 50 *l.* per annum, or upwards.

2d. Name of every individual.

3d. Amount of salary, according to the establishment sanctioned from the commencement of 1822.

4th. Amount of salary actually payable to each person, according to the establishment existing at the termination of the Christmas quarter of 1821.

5th. Amount of contribution payable by each individual to the Superannuation Fund.

And that a similar account should be transmitted yearly in future, immediately after 5th January in each year, except that the fifth column should contain the amount actually contributed by each individual in the year preceding.

That if any clerk or other person is in the receipt of any fees or other emoluments upon which he may upon retirement be superannuated, the total amount of such fees or other emolument is to be stated separately from the salary, and the per-centage will attach thereon in the same manner as upon the salary ; and no person will hereafter be superannuated upon a proportion of a greater income than that upon which he may contribute to the superannuation fund.

That an account should also be transmitted of all persons receiving superannuation or retired allowances in every department at the termination of the Christmas quarter of 1821, specifying whether the allowances were granted by way of superannuation or upon the abolition of office, distinguished in columns.

1st. Name of office formerly held by the individual.

2d. Name of individual.

3d. Amount of salary or emolument of the office upon which the superannuation allowance was calculated.

4th. Amount of allowance by way of superannuation.

5th. Amount of allowance upon the abolition of office.

My Lords will cause forms of these Returns to be communicated to the several offices and departments, and when they have received those returns from the several departments, they will give directions in regard to the manner in which the sums deducted towards the formation of a superannuation fund are to be accounted for; and in case the sums deducted amount to more than one half of the superannuation allowances payable in each department (exclusive of the allowances payable upon the abolition of office), in what mode the surplus is to be remitted to the Commissioners for the Reduction of the National Debt; and also as to the manner in which sums are to be drawn from the Commissioners for the Reduction of the National Debt, in the event of the superannuation allowances payable in any office or department being more than double the amount of the annual contribution to the superannuation fund.

Transmit, with a copy of the aforegoing Minute, the forms of the accounts to the several public offices and departments in Great Britain and Ireland, for their information and guidance.

Treasury Minute, dated 25 June 1824.

My Lords have under their consideration the Act of the present Session, entitled "An Act to amend an Act of the Third year of His present Majesty respecting Superannuation Allowances."

Mr. Harrison lays before the Board an account of the sums paid to the Commissioners for the Reduction of the National Debt by the several public departments contributing to the Superannuation Fund, pursuant to the Act 3 Geo. 4, c. 43, by which it appears that £. 90,029 1*s.* 2*d.* has been paid to the said Commissioners, and that £. 489 0*s.* 6*d.* has been repaid or directed to be repaid by warrants from their Lordships, leaving the net sum of £. 89,540 0*s.* 8*d.* in the hands of the said Commissioners; that the greater part of the said sum has been invested in the purchase of 49,600 *l.* consolidated 3 per cent. annuities, and 58,300 *l.* reduced 3 per cent. annuities, and that the estimated value of the said annuities, including the balance now in the Bank of England to the credit of the said Commissioners

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on this account is about 103,800*l.*, and which, after returning to the several departments the money contributed by them respectively, will leave a surplus of upwards of 13,000*l.*

My Lords are pleased to direct a warrant to be prepared, authorising and directing the Commissioners for the Reduction of the National Debt to sell the said sums of 49,600*l.* Consolidated 3 per cent. Annuities, and 58,200*l.* Reduced 3 per cent. Annuities, and to pay the same, together with the balance in their hands, in the following manner; viz.,

	£.	*s.*	*d.*
To Samuel Higham, Esq. on account of the National Debt Office	231	7	9
„ L. Hesse - - Lottery Office	156	17	–
„ G. Maule - - Solicitor, Treasury	387	9	2
„ W. Hill - - Commissariat Department, Treasury	686	13	5
„ R. Willimott - - General Post Office	3,520	17	8
„ R. Stewart - - Receiver-General's Office, N. B.	671	15	4
„ W. Powell - - Hackney-Coach Office	342	6	3
„ R. H. Jenkinson - - Stamp Office	2,179	9	4
„ W. Cotton - Treasury	2,726	12	2
„ E. C. Bullock - - Revenue Department, Treasury	496	11	10
„ G. C. Bedford - - Auditor of Exchequer	101	12	6
„ Adam Gordon - - Secretary State, Colonies	969	19	5
„ W. R. Weillier - - Audit Office	2,352	11	–
„ W. Waterfield - - Paymaster Exchequer Bills	205	5	8
„ W. H. Roberts - - Clerk of the Pells	527	2	1
„ A. Badjer - - Acting Auditor of Wales	37	10	–
„ Sir J. W. Gordon - - Quartermaster-General	90	7	4
„ G. Whalley, Esq. - - Comptrollers, Army Accounts	699	14	1
„ J. W. Brande - - Colonial Auditors	416	5	–
„ J. Bidwell - - Secretary State, Foreign Department	1,673	5	–
„ William Lukin - - Secretary-at-War	2,476	18	1
„ F. Gore - - Lord Camden, Teller of Exchequer	224	7	11
„ F. Gore - - Money Porters, - ditto	79	7	–
„ C. W. Manningham - - Mr. Yorke, Teller of the Exchequer	255	–	–
„ Hon. W. L. Bathurst - - Lord Bathurst - ditto	262	10	–
„ Sir H. Torrens - - Adjutant-General	140	10	10
„ J. W. Morrison - - Mint	511	14	5
„ G. Cholmondeley - - Receiver-General Excise, England	17,461	2	11
„ M. Currie - - Judge Advocate-General	90	12	6
„ B. P. Capper - - Alien Office	84	–	5
„ R. Gray - - Auditors, Land Revenue	304	6	7
Paymaster-General	653	6	11
„ Sir W. C. Flint - - Chief Secretary for Ireland	266	3	9
„ H. Elliott - - Military Boards	62	10	6
„ R. Brown - - Mr. Perceval, Teller of the Exchequer	224	1	4
„ W. H. Spicer - - Chelsea Hospital	322	8	8
„ J. H. Plasket - - Secretary State, Home Department	1,422	9	9
„ J. Church - - Stationery Office	89	11	1
„ C. C. Smith - - Receiver-General, Customs, Scotland	3,528	17	10
„ J. Waller - - Woods, Forests	752	19	–
„ W. Everett - - Tax Office	2,029	16	3
„ J. Reid - - Army Medical Department	291	4	2
„ J. Venables - - Police Offices, &c.	1,548	3	3
„ R. Lemon - - State Paper Office	34	10	–
„ C. C. Smith - - Receiver-General Customs, England	17,952	6	8
„ Lieutenant-Colonel Williamson - - Military Asylum	3	15	9
„ James Dunsman - - Herring Fishery	338	2	8
„ G. Cholmondeley - - Receiver-General Excise, Scotland	1,130	1	5
„ J. Litchfield - - Privy Council Office	605	5	6
„ Ditto - - - Committee for Trade	469	13	1
„ R. G. Amyot - - Colonial Registry Office	81	15	–
„ Sir H. Taylor - - Commander-in-Chief	299	8	2
„ Right Hon. W. Huskisson, Treasurer of the Navy - - Victualling Office	3,261	2	10
„ Mr. Pennann - - Chamberlain of Exchequer	9	–	10
„ Right Hon. W. Huskisson, Treasurer of the Navy - Admiralty	896	–	7
Navy Office	3,348	19	5
Navy Pay Office	1,644	6	5
Naval Dockyards	7,415	9	5
Marine Pay Office	198	13	5
Packet Service	285	14	4

And further directing the said Commissioners, after the several payments above mentioned, to pay the balance which may then remain in their hands into the Exchequer, to the account of the Consolidated Fund.

Appendix, No. 1.

Write to the principals of the several offices respectively, acquainting them with the directions my Lords have given, and desire they will instruct the officer to whom this money is directed to be paid to receive the same, and to pay the same over to the several individuals who contributed thereto; and should any sums have been paid out of the sums contributed in their respective offices towards the allowances granted by way of superannuation subsequent to the said Act of the 3 Geo. 4, c. 113, desire that these sums may be made a charge upon the ordinary funds of their office, in order that the full amount contributed by the respective parties may be returned to them, pursuant to the Act of the present Session of Parliament, copy of which my Lords have directed to be transmitted for their information.

Write to the Vice-Treasurer of Ireland, desiring he will transmit to my Lords an account of the total sums received from and paid to the several departments in Ireland contributing to the General Superannuation Fund, pursuant to the Act 3 Geo. 4, cap. 113, together with a statement of the securities in which the said money is invested, and what is the present estimated value thereof, in order that their Lordships may be enabled to give the necessary directions for the repayment of the said sums to the several departments and individuals contributing to the fund.

Treasury Minute, dated 4 August 1829.

My Lords have under their consideration the necessity of adopting some regulation, with a view to reduce, at a future period, the heavy charge which is now annually incurred in providing superannuation for such persons as are incapable, from infirmity of mind or body, of discharging the duties of their public situations.

My Lords trust that they shall be enabled, at an early period, to make such an arrangement as shall be just to parties entering into the public service, while it shall ultimately lead to a large reduction of expense.

My Lords therefore deem it advisable that a distinct intimation should be given to every individual who may hereafter enter into the Civil Service of the Crown at the time of his admission to office, that he will be subjected to a deduction from his annual salary and emoluments, and to such regulation with respect to superannuation as my Lords may hereafter lay down.

Let a communication therefore be made to the several offices hereinafter mentioned, directing them, in every case of appointment to office, to make such a communication to the person appointed, and to make a deduction from all salaries and emoluments not exceeding 100*l.* a year at the rate of 2 ½ per centum per annum, and from all other salaries and emoluments at the rate of 5*l.* per centum per annum, for the purpose of providing, in such manner as my Lords may hereafter direct, for superannuation on retirement of such persons as shall hereafter enter the Civil Service.

Commander-in-Chief.
Secretary-at-War (including the Army Medical Board).
Chaplain-General and Military Boards.
Quartermaster-General.
Adjutant-General.
Judge Advocate-General.
Paymaster-General.
Ordnance.
Commissioners of Chelsea Hospital.
Commissioners of Royal Military College.
Commissioners of Royal Military Asylum.
Comptrollers of Army Accounts.
Admiralty (including Navy and Victualling Offices), Treasurer of the Navy.
Privy Council.
Committee of Privy Council for Trade.
Commissioners of Customs.
Commissioners of Excise.
Tax Office.
Stamp Office.
Postmaster-General.
Postmaster-General, Ireland.
Mint.
Hackney Coaches, &c.
Stationery Office.
Barons of Exchequer, N. B.
Secretary to Lord Lieutenant of Ireland.
Secretary of State, Home Department (including Alien Office and State Paper Office).
Secretary of State, Foreign Department.

Secretary

Secretary of State, Colonial Department (including Registrar of Slaves).
Commissioners of Woods, &c.
Auditors of Land Revenue.
Solicitor of the Treasury.
India Board.
Commissioners of Audit.
Commissioners of Colonial Audit.
National Debt Office.
Auditors of Exchequer.
Tellers of Exchequer.
Pell Office.
Exchequer Bill Office.

Treasury Minute, dated 21 June 1831.

My Lords take into consideration the Act of the 3d Geo. 4, c. 113, for regulating the amount of allowances which may be granted to civil officers in the public service, who have become unfit, from infirmity of body or mind, to execute the duties of their situations, and also the conditions under which the grant of such allowances is authorised.

The scale of allowances inserted in the Act is the highest rate which superannuated officers can legally receive, except in such extraordinary cases as may be brought under the special cognizance of Parliament.

My Lords, upon a mature consideration of the Act, are clearly of opinion, that it was not the intention of the Legislature that the full allowance authorised by the scale attached to the Act, should be granted indiscriminately to all entitled to superannuations, but that while that allowance was confined to servants of the public, who have served with diligence and fidelity, the amount should be adapted to the individual merits and particular circumstances of each case.

The Act imposes on this Board the highly responsible duty of fixing, subject to the conditions contained therein, the allowances in all cases except those in which the Lords Commissioners of the Admiralty may obtain the sanction to a superannuation allowance from the King in Council.

It appears to my Lords that, in fulfilling the important duty which Parliament has thus imposed upon them, it is their duty to consider carefully all the particulars of health, of age, and the circumstances of the parties interested, and whether they are holding any other public situation, or receiving any other public money whatsoever; but especially, as the object of the Legislature was to furnish a provision for those who by their diligent and faithful services had deserved well of their country, it is incumbent on my Lords to have particular reference to and to take into attentive consideration the services of each individual.

To enable, therefore, my Lords to do justice to the public and to the superannuated officers, it is necessary that they should receive a more detailed statement than heretofore of the merits, value, and extent of service which each officer, recommended for superannuation, may have performed. For my Lords are clearly of opinion, that the highest rate of allowance authorised by the Act ought to be given in those cases only in which the services performed have been proved to their satisfaction to have been more than ordinarily meritorious, and to have engrossed fully the time and attention of the officer, excepting during a moderate period allowed for relaxation and health.

In the exercise of the discretion entrusted to them by Parliament, my Lords will consider themselves warranted, in ordinary cases, to grant an allowance equal to about four-fifths of the scale authorised by the Act; but my Lords will deem it their duty to award a lower rate of allowance in cases where it shall appear to them that the services of the parties have not been such as to entitle them to that amount, or where the circumstances shall lead my Lords to consider that a less sum will be proper. And my Lords will also fix the allowance either at the highest amount, or at a rate between four-fifths and the whole of the amount authorised by the Act, according to the merit of each case, wherever they may appear to entitle the party to more than the ordinary rate.

To enable my Lords to exercise this discretion on the principle thus stated, they are pleased to desire that directions may be sent to the heads of all the departments of Government, acquainting them with the views and intentions which my Lords have expressed; and desiring that in every case in which any civil public officer is recommended for superannuation, the recommendation may be accompanied by such a statement as will exhibit the merit, and value, and labour of the services of the person recommended, embracing as long a period of his public services as can be authentically stated; and with a view further to assist my Lords in determining the amount of allowance to which the services of each individual may entitle him, they consider it necessary that they should be acquainted with every circumstance which may affect the services of the applicants; and as the actual amount of attendance which an officer may have given to his public duties

Appendix, No. 1.

must necessarily form a material feature in the extent of his claims on the public to be supported when he becomes infirm, my Lords desire that the heads of departments, when they recommend any individual whomsoever for superannuation, should be required to state the number of days on which the individual has been present in his office during each of the preceding 10 years, stating also the number of days on which he has been absent each year by reason of sickness.

My Lords are aware that in many public offices a record is kept of the attendance of the officers and clerks every day; and in those offices in which either no record, or an imperfect record, is kept, my Lords desire that a perfect record may be kept in future, embracing the name of every individual who considers himself entitled to the benefit of the Superannuation Act, which record my Lords require on the ground that the claim of each person to a pension for life on account of his services must depend partly on the proportion of his time which has been given to the public service, and that my Lords must be much guided in determining the amount of superannuation allowance by a reference to the extent of actual attendance given by each person.

And in departments in which either no record, or an imperfect record, is kept, the heads of such departments are desired to furnish the best information in their power of the extent of attendance given by each person recommended for superannuation, whose daily attendance may not be on record, stating whether such attendance has been "very constant and very punctual," or "regular," or otherwise, with any explanation they may have to offer, transmitting at the same time the exact statement of the attendance of those persons from the period when the order to keep a perfect record shall come into operation, which my Lords desire may commence on the 1st July 1831.

My Lords are aware that the value of an officer's services, and the extent of his exertions, are not always in proportion to the number of days on which he may have attended in his office; but my Lords are nevertheless persuaded that in general the best and most useful public servants give the best attendance.

My Lords are not unconscious of the importance and delicacy of the duty which Parliament has imposed on them, of thus inquiring into and estimating the services of a meritorious body of public servants, and my Lords are resolved to exercise that task with strict attention to impartiality.

They are therefore pleased to desire that no Minute for fixing any superannuation allowance shall pass this Board until the case shall have been previously submitted to the investigation of two of the members of this Board, who shall examine into its merits, and call for such information as they may think necessary, and report to my Lords the allowance which they may consider just, on the principle defined in this Minute; and if there be any circumstances which may distinguish it from ordinary cases, they are desired to state them in their reports; and my Lords feel confident they shall be assisted in their intentions by the heads of the different departments, on the fidelity of whose recommendations must mainly depend the power of this Board to administer fair and equal justice.

My Lords therefore desire that all letters and reports now in the office recommending officers for superannuation, including those in which provisional allowances have been granted, may be returned to the respective departments, with directions for again transmitting those cases with as little delay as possible, according to the regulations laid down in this Minute; and as it is highly desirable that one principle should operate in determining the amount of superannuation allowances to be granted to all civil servants of the public, my Lords desire that a copy of this Minute may be sent to the Lords Commissioners of the Admiralty, with the request of this Board to be informed whether their Lordships see any objection to the superannuation allowances in the civil departments of the Navy being regulated on the principle which my Lords have determined to adopt in all other departments of the public service; and if the Board of Admiralty approve of that principle, my Lords trust in the co-operation of that Board to give it full effect.

Treasury Minute, dated 15 January 1832.

See Treasury Minute, 4 August 1829. Page 346.

Read representation from the Commissioners of Customs, dated 7th April last, requesting directions relative to the appropriation of 1,964*l.* 9*s.* 1½*d.*, deducted from the salaries and emoluments of the several officers who have entered the service of their department from the date of their Lordships' Order of the 11th August 1829, to the 5th January last, with a view of defraying the expense of superannuations.

Read also letter from Mr. Leek, dated 10th April last, stating that the sum of 5*l.* 12*s.* 1*d.* has been deducted from the salaries of clerks in the office of Committee of Privy Council for Trade since the 11th August 1829.

Read also letter from the Master of the Mint, enclosing a statement of deductions amounting to 52*l.* 1*s.* 9*d.*, on account of superannuations in his office for the same period.

My

My Lords read their Minute of the 4th August 1829, adverting to the heavy charge annually incurred in providing superannuations for such persons as are incapable, from infirmity of mind or body, to discharge the duties of their public situations, and directing that a deduction should be made thereafter "from all salaries and emoluments not exceeding 100 *l.* a year, at the rate of 2½ per centum per annum, and from all other salaries and emoluments, at the rate of 5 per centum per annum, for the purpose of providing in such manner as my Lords may hereafter direct for superannuation on retirement of such persons as shall hereafter enter the civil service."

Write to the several public departments to which directions were sent to make the deductions from salaries prescribed in that Minute, desiring them to invest in Exchequer Bills whatever sum beyond 100 *l.* they may have respectively deducted, or may hereafter deduct, from salaries in pursuance of the directions contained in that Minute, and to hold the said Exchequer Bills until they shall receive further directions from this Board.

(Here follows the same list of public departments as in Minute of 4 August 1829.)

TREASURY MINUTE, dated 14 November 1834.

MY Lords read the Act 4 & 5 Will. 4, c. 24, and the Minute of this Board of 4th August 1829, directing an abatement to be made from the salaries of all persons appointed subsequent to that date.

My Lords are of opinion, that the sums deducted from the salaries of persons appointed in the several public departments, under the Treasury Minute of the 4th August 1829 and the Act 4 & 5 Will. 4, c. 24, should be applied towards the payment of the retired allowances in the departments in which such deductions have been made; and that in those departments where the superannuation allowances must be provided for by grants of Parliament, the amount which may have been collected in each office to the 31st December next should be stated on the face of the Estimates to be submitted to Parliament for the ensuing year, and deducted from the sum voted to defray the charge of superannuation and retired allowances.

The same course should be followed in future years with respect to the amount which may be deducted from salaries under the Act of last Session, between the 1st January and the 31st December in each year.

In the Revenue departments, where the retired allowances are paid out of the gross receipts before the revenue is paid into the Exchequer, the sums deducted should in like manner be applied towards the payment of the retired allowances, and the amount of deductions exhibited in the annual Finance Accounts which are laid before Parliament, pursuant to the Act 42 Geo. 3, c. 90.

Transmit copy of this Minute to the several departments named in the Schedule annexed to the Act 4 & 5 Will. 4, c. 24, for their information and guidance.

There is no Treasury Minute which specially directs that the sums deducted from salaries under the 4 & 5 Will. 4, c. 24, are to be paid into the Exchequer. The principle that all incidental receipts were to be paid into the Exchequer, instead of being deducted on the face of the Estimates as "Appropriations in Aid," was established by the Treasury Minute of the 2d May 1848, and was applied by degrees, in the course of the next two years, as the opportunity offered. The superannuation deductions were last taken in aid of the Votes for the Naval and Military Departments in the Estimates for 1848-49, and for the Civil Departments in the Estimates for 1849-50; and it was then stated on the face of the Estimate that they would in future be paid into the Exchequer.

Appendix, No. 1.

TREASURY MINUTE, dated 27 January 1824, granting Superannuation Allowances to Extra Clerks, appointed previous to the Year 1822, 10 per cent. less than Established Clerks.

SUNDRY DIVISIONS.

MY Lords read a Report of the Commissioners of Taxes, on an application from Mr. Hunt, one of the extra clerks of that Department, to be permitted to retire on a superannuation allowance.

My Lords have under their consideration the Act of the 3d Geo. 4, c. 113.

My Lords are of opinion that it would be expedient that certain specific and uniform regulations should be adopted in all those Departments of Government in which a necessity may have existed for the employment of extra clerks, in regard to the grant of any retired allowance to such clerks, in the event of their being disabled by age or infirmity from continuing their service.

My Lords are of opinion, in the first place, that no extra clerk whose employment in any Department may have commenced after the passing of the said Act of the 3d Geo. 4, c. 113, shall be capable of receiving any annual allowance, although compelled by age or infirmity to discontinue his services therein, whatever may have been the period of his continuance in it.

That no extra clerk whose employment in any department may have commenced before the passing of the said Act shall be capable of receiving any annual allowance, if compelled by age or infirmity to discontinue his service therein, unless such service shall have been of 15 years' duration.

That in every case in which any such extra clerk, whose employment as such may have commenced before the passing of the said Act, and has been continued for any period exceeding 15 years, shall afterwards be compelled, from age or infirmity, to discontinue his services therein, and from faithful and meritorious service may be deemed deserving of some provision, in the nature of a superannuation allowance, my Lords are of opinion, that any such case should be considered as a special case of superannuation, under the 5th section of the said Act, in order that the grounds thereof may be submitted to Parliament.

That in every case of such special superannuation of any extra clerk, the amount thereof should be less by 10 per cent., at the least, than the amount which, according to the scale prescribed by the said Act, could be granted to an established clerk for the same length of service.

Transmit copies of this Minute to Mr. Planta, Mr. Hobhouse and Mr. Wilmot Horton, also to the Clerk in Council in Waiting, for the information of Mr. Secretary Canning, Mr. Secretary Peel and Earl Bathurst, and the Lords of the Privy Council, respectively, as to the view which their Lordships have taken of this subject.

Transmit also copy of this Minute to the Secretary to the Admiralty, and desire he will submit the same to the Lords of the Admiralty, for their information as to the view which their Lordships have taken of this subject; and if the Lords of the Admiralty should concur therein, desire he will move their Lordships to communicate the same to the several Naval Departments under their Lordships' directions, for their guidance.

Transmit copies of the said Minute to all other Departments, for their guidance in bringing any cases of the above description under their Lordships' consideration.

With respect to the case now brought under their Lordships' consideration, it appears by the said Report of the Commissioners of Taxes, that Mr. Hunt was appointed an extra clerk in the office of Taxes in the year 1798; that the amount of his pay has augmented in proportion as the increase of business; and the average amount of the last three years has been 180 *l.* a year. The Commissioners state that Mr. Hunt has served upwards of 25 years, and that they have reason to believe that his attendance has been unintermitting during the whole of that period, and until lately that his health has failed, he has performed his duty to their satisfaction; that his age is 67, and that his health for some time past has been so much impaired as nearly to incapacitate him from further duty.

Under the circumstances stated by the Commissioners of Taxes, of the faithful service of Mr. Hunt, my Lords are of opinion that it may be reasonable, in conformity with the principles laid down in the aforegoing Minute, to authorise the Commissioners of Taxes to place Mr. Hunt on the Superannuation List of their Department, at a retired allowance of 95 *l.* per annum, being 10 per cent. less than the amount of superannuation allowance which would, according to the scale prescribed by the Act, be granted for a period of service equal to that during which Mr. Hunt has been employed.

Let copy of this Minute be submitted to Parliament.

EXTRACT

Extract from Treasury Minute, dated 27 January 1824.

Extra Clerks.

My Lords have under their consideration the Act of the 3d Geo. 4, c. 113.

My Lords are of opinion that it would be expedient that certain specific and uniform regulations should be adopted in all those Departments of Government in which a necessity may have existed for the employment of extra clerks, in regard to the grant of any retired allowance to such clerks, in the event of their being disabled by age or infirmity from continuing their service.

My Lords are of opinion, in the first place, that no extra clerk whose employment in any Department may have commenced after the passing of the said Act of the 3d Geo. 4, c. 113, shall be capable of receiving any annual allowance, although compelled by age or infirmity to discontinue his services therein, whatever may have been the period of his continuance in it.

That no extra clerk, whose employment in any Department may have commenced before thepassing of the said Act, shall be capable of receiving any annual allowance, if compelled by age or infirmity to discontinue his service therein, unless such service shall have been of 15 years' duration.

That in every case in which any such extra clerk whose employment as such may have commenced before the passing of the said Act, and have been continued for any period exceeding 15 years, shall afterwards be compelled from age or infirmity to discontinue his services therein, and from faithful and meritorious service may be deemed deserving of some provision, in the nature of a superannuation allowance, my Lords are of opinion that every such case should be considered as a special case of superannuation, under the 5th section of the said Act, in order that the grounds thereof may be submitted to Parliament.

That in every case of such special superannuation of any extra clerk, the amount thereof should be less by 10 per cent. at the least than the amount which, according to the scale prescribed by the said Act, could be granted to an established clerk for the same length of service.

Transmit copies of this Minute to Mr. Planta, Mr. Hobhouse and Mr. Wilmot Horton, also to the Clerk of the Council in Waiting, for the information of Mr. Secretary Canning, Mr. Secretary Peel and Earl Bathurst, and the Lords of the Privy Council respectively, as to the view which their Lordships have taken of this subject.

Transmit also, copy of this Minute to the Secretary to the Admiralty, and desire he will submit the same to the Lords of the Admiralty for their information as to the view which their Lordships have taken of this subject; and if the Lords of the Admiralty should concur therein, desire he will move their Lordships to communicate the same to the several Naval Departments under their Lordships' directions for their guidance.

Transmit copies of the said Minute to all other Departments, for their guidance in bringing any cases of the above description under their Lordships' consideration.

Treasury Minute, dated 3 April 1835.

Fourth Department.

Read a Memorial from the Commissioners of Stamps and Taxes, applying for instruction whether clerks who were employed as extra clerks in the Departments of Stamps or Taxes before the 5th August 1829, and who have since that period been placed on their establishment, should be subjected to the deduction from their salaries required by the 27th section of the Act 4 & 5 Will. 4, c. 24.

My Lords read the 27th section of that Act, as follows:—

" And whereas the Commissioners of the Treasury did, by a Minute dated the 4th day of August 1829, record their intention to adopt certain regulations, with a view to reduce prospectively the charge incurred in providing for superannuation allowances, of which notice was given in the several public departments, for the information of those who should thereafter enter the public service:

" And whereas, in pursuance of the said Minute, an annual abatement hath been made from the salaries and emoluments of the several persons who have entered the public service subsequent to the date thereof:

" And whereas it is expedient to continue such abatement in those cases, and to extend it to others as hereinafter provided; Be it therefore further enacted, That from and after the passing of this Act there shall be an annual abatement made, in quarterly proportions, by the proper officer in each respective department, from the salaries and emoluments of the several officers and persons employed in the several civil offices and departments specified in the Schedule to this Act, or to be specified in the addition authorised to be made thereto, and not within the exceptions thereof, who have since the date of the said Minute entered, or shall hereafter enter the public service, in such manner and under such directions as shall from time to time be given in this respect by the Commissioners of the Treasury or of the Admiralty, as the case may be, the amount of which abatement shall be according to the respective rates following; (that is to say),

Appendix, No. 1.

"From salaries and emoluments not exceeding the annual sum of one hundred pounds, an abatement after the rate of two pounds ten shillings per centum, and from salaries and emoluments exceeding one hundred pounds, five pounds per centum; and in the cases of all persons whomsoever at present holding office and entitled to superannuation allowance under this Act, who shall have been appointed to such office subsequently to the issue of the Minute of the Lords Commissioners of his Majesty's Treasury, bearing date the Fourth day of August One thousand eight hundred and Twenty-nine, for the future regulation of the several civil departments of the public service, and who shall hereafter upon promotion obtain any increase of salary or allowances in respect of their offices, an annual abatement after the like rates respectively shall be made from the amount of such increase from time to time, commencing from the period when the same shall take place."

On a careful consideration of the terms and apparent intention of that clause, and keeping in view the Minute of 4th August 1829, to which it refers, my Lords are of opinion that clerks who were employed as temporary clerks to supply vacancies in any establishment, or were employed in a press of business, or on any other ground whatsoever of a temporary nature, so that the continuance of their employment was uncertain, should, on receiving an established appointment, be considered as having then first entered the public service, and, consequently, be liable to the deduction from their salaries as prescribed by the said Act. But as in some offices extra clerks are employed for the purpose of executing uniformly certain duties, whose situations, though not established, are nevertheless of a permanent character, they having been duly authorised to be so employed, and having in many instances served for a long period of years without any intermission of their services, and without any prospect of being discharged, my Lords are of opinion that such extra clerks must be considered as having entered the public service from the date of their appointments as such extra clerks, and, consequently, are exempt from deductions from their salaries under the Superannuation Act, if placed subsequently to 4th August 1829 on the establishment of the respective offices in which they have been employed.

My Lords are of opinion that this interpretation is not only consistent with the terms of the 27th section of the Act 4 & 5 Will. 4, c. 24, which governs the question as to a deduction being made from their salaries, and as to the scale upon which their superannuation may hereafter be fixed, but also fair towards a class of clerks whose number is very limited, and cannot be much increased after so long a period has elapsed since August 1829, and all of whom, when placed on the establishment, receive that benefit by reason of their efficiency and usefulness in the public service. It must, however, be understood that no extra clerks are to have any deductions made from their salaries for the Superannuation Fund so long as they are extra clerks, because, by the Minute of the Board of 27th January 1824, they are precluded, with certain exceptions, from claiming any superannuation allowance if they retire as extra clerks; nor, for the same reason, if placed upon the establishment, can the time during which they served as extra clerks be allowed to count, in making up the aggregate of their services upon which their superannuation is to be calculated.

And with a view to uniformity of practice in the several departments under Government, my Lords desire their opinion may be communicated to the departments named in the margin, by a copy of this Minute being transmitted to them:

Commander-in-Chief.
Secretary at War, including the Army Medical Department, and Chaplain-General.
Quartermaster-General.
Adjutant-General.
Judge Advocate-General.
Paymaster-General.
Ordnance.
Commissioners, Chelsea Hospital.
" Royal Military College.
" " Asylum.
Admiralty, including Treasurer of Navy.
Privy Council.
" Committee for Trade.
Commissioners, Customs.
" Excise.
" Stamps and Taxes.
Postmaster-General.
Mint.
Stationery Office.
Comptroller-General, Exchequer.
Secretary to Lord Lieutenant, Ireland.
Secretary of State, Home Department, including State Paper Office.
Secretary of State, Foreign Office.
" Colonial Office.
Commissioners, Woods, Works, &c.
Solicitor, Treasury.
India Board.
Commissioners of Audit.
National Debt Office.
Exchequer Bill Office.
King's Remembrancer, N. B., desiring him to acquaint all parties interested.

PAPER delivered in by Sir *C. E. Trevelyan*, K.C.B., 7 March 1856.

PARTICULARS required by the Act of 4 & 5 Will. 4, c. 24, and the TREASURY MINUTE, dated 21st June 1831, to be furnished in reference to each Person recommended for a Superannuation Allowance.

Appendix, No. 1

Name of Applicant, and Official Station, recommended for Temporary Allowance Superannuation

Note.—When a Temporary Allowance is intended, the Applicant should draw a line through the word "Superannuation," or *vice versâ*.

Age - - - - - - - - - - - - -

Service, in Years and Months - - - - - - - - -

Actual Salary, if three years have elapsed since last promotion; but if not, then average Salary for the last three years - - - -

$\frac{1}{12}$ths acording to old or new Scale—*i.e.* if appointed subsequent or prior to 4th August 1829 - - - - - - - - -

$\frac{1}{3}$ Deduction - - - - - - - - - - -

"My Lords consider themselves warranted in ordinary cases to grant an allowance equal "to about $\frac{2}{3}$ths of the sum authorised by the Act, but they will consider it their duty to "award a lower rate in cases where the services of the parties or circumstances lead them "to consider a less sum will be proper; and my Lords will grant an allowance either at the "highest amount, or at a rate between $\frac{2}{3}$ths and the whole amount authorised by the Act, "according to the merits of each case, whenever they appear to entitle the party to more "than the ordinary allowance."—*Extract from Treasury Minute, dated* 21 *June* 1831.

Appendix, No. 1.

Cause of Retirement, [with annexed Medical Certificate, if from infirmity of mind or body, and under 65].

Dates of Commencement and Termination of the several Appointments held by Applicant, with their Emoluments, distinguishing Salary from other Allowances, and specifying such Allowances.

Whether holding any other Public Appointment, or receiving any Public Money by Compensation, Half-pay, or otherwise.

Absences during each of the last 10 years - - -

Date of Cessation of Duty

Date of Cessation of Salary

Date of first Contribution to the Superannuation Fund

YEAR.	NUMBER OF DAYS:	
	Illness.	Other Causes.
18		
18		
18		
18		
18		
18		
18		
18		
18		
18		

Statement according to the Superannuation Act, that the Applicant "has discharged his duties with diligence and fidelity, to the satisfaction of the Head Officer or Officers of his Department," to be signed by any two of such Head Officers, if there shall be more than one, or by such Head Officer, if there should be but one, together with "such a statement as will exhibit the merit, and value, and labour of the services of the person recommended, embracing as long a period of his public service as can be authentically stated," together with observations as to Special Services, Suspension, Reprimand, &c., with full particulars of any injuries received on duty, or other claims or matters for consideration.

(*Indorsement.*)

SUPERANNUATION.

DEPARTMENT.

CASE OF

Appendix, No. 1.

COPY of Treasury Minute, 18 August 1854, respecting Mr. *Bromley*'s Services, and for increased Rate of Pension upon his Retirement.

As Mr. Bromley's appointment to be Accountant-general of the Navy has brought his immediate connexion with this Board to a close, my Lords consider it due to that gentleman to place properly on record their sense of the distinguished services which he has performed under the directions of the Treasury.

The first occasion on which Mr. Bromley was specially employed by the Treasury was in February 1847, when he was appointed by Sir Charles Wood, then Chancellor of the Exchequer, Accountant of the Irish Relief Commission, of which Sir John Burgoyne was Chairman. The success of this remarkable administrative and financial operation,--by which the famine was stayed, and the population restored to health,--was acknowledged to be in a great degree owing to Mr. Bromley's excellent arrangements and indefatigable exertions.

In May 1848, Mr. Bromley was appointed Secretary to the Commissioners of Audit; and, acting in conjunction with a Committee of the Board, he assisted in a general revision of the system under which the public accounts were made up and audited, whereby the check over the expenditure was rendered more prompt and efficacious.

After Mr. Bromley's service in Ireland during the famine, and appointment to the Audit Board, the following inquiries were conducted by him, either by himself or in conjunction with others, on matters entirely distinct from those which concerned his regular official duties:

As Commissioner of Special Inquiry upon the Accounts of the Board of Works in Ireland, he superintended the introduction of a new and improved system of account for the multifarious transactions of that Board, whereby a considerable saving of expenditure was effected.

As Commissioner with Sir E. Coffin, he investigated the Shannon Frauds.

As member of a Committee of Inquiry into the Dock-yards, appointed by the Admiralty, the result of which was a large saving in those establishments.

Inquiry into the Accountant Department of the Board of National Education in Ireland.

Into the conduct of George Matthews, *alias* Duncan Chisholm, accused of misappropriating public money.

Into the accounts of the Receiver of the Constabulary in Ireland, which led to a complete revision of the system of account, and to a more efficient establishment.

Into the Chief Secretary's Office in Ireland, and the offices connected with it, the result of which was an improved establishment, and a large annual saving.

Into the establishment of the War Office.

Into the Contract Packet system.

Into the establishment of the Poor-Law Commission in Ireland; and--

Of the Board of Public Works (Ireland), whereby a further reduction was effected, and a final settlement made, both of the establishment and functions of the Board of Public Works.

Such a series of special and responsible services, yielding important advantages to the public, establish a claim to special acknowledgment and reward; and the more so, as, with the exception of Mr. Bromley's function as Accountant to the Relief Commission, they were performed gratuitously, in addition to his ordinary duties.

It is understood to be Her Majesty's intention to confer a Civil Companionship of the Bath on Mr. Bromley; but my Lords admit that the services performed by him during his connexion with the Treasury, as above described, will not have been in all respects adequately rewarded, either by that distinction or by the appointment of Accountant-general of the Navy, for which he has been selected, on the ground of superior fitness acquired by his previous laborious application to the duties of his own department.

It appears to my Lords that, as a general rule, the peculiar merits and exertions of persons high in the civil department should be acknowledged in the form of an increase beyond the usual rate of pension at the period of their retirement; and it has therefore been considered right to make this official record of the special services performed by Mr. Bromley, under the Treasury, in order that due weight may be given to them when the amount of his retiring allowance has to be considered.

My Lords, however, trust that Mr. Bromley's useful career may long be continued; and they desire finally to express their high appreciation of the valuable services which have been rendered by him under their control, and their regret that they shall no longer have his assistance.

Appendix, No. 2.

PAPERS delivered in by Sir *C. E. Trevelyan*, K.C.B., 4 March 1856.

TOTAL ANNUAL SALARIES, COMPENSATIONS and PENSIONS of the Civil Establishments of the United Kingdom.

TOTAL ANNUAL SALARIES of the Civil Establishments of the United Kingdom	£.5,599,409
TOTAL ANNUAL COMPENSATIONS and PENSIONS	£.1,122,844

Being in the proportion of nearly 1 to 5, or 20 per cent.

JUDICIAL ESTABLISHMENTS.

COURT.	SALARIES.	COMPENSATIONS AND PENSIONS.
ENGLAND:	£.	£.
Court of Chancery	171,502	92,878
Court of Queen's Bench	44,674	15,625
Court of Common Pleas	36,565	12,711
Court of Exchequer	38,792	13,399
Courts of Requests	-	10,247
County Courts	102,743	3,200
Court of Admiralty, and others	7,025	1,373
Marshalsea and Palace Court	-	3,731
Abolished Courts of Record	-	602
Bankruptcy Court	59,759	24,465
Insolvent Court	8,415	355
TOTAL ENGLAND £.	469,475	178,586
IRELAND:		
Court of Chancery	68,492	29,271
Court of Queen's Bench	27,272	4,848
Court of Common Pleas	21,523	3,212
Court of Exchequer	23,042	5,806
Lord Treasurer's Remembrancer, and others	-	1,189
Registrar of Judgments	1,150	—
Clerks of Writs	1,950	600
Taxing Officers in Common Law Business	1,800	—
Prerogative Court	3,000	—
Court of Appeals	736	—
Bankrupt Court	4,050	—
Insolvent Court	4,292	1,230
Admiralty Court	500	—
Assistant Barristers	32,428	952
TOTAL IRELAND £.	190,235	47,108
SCOTLAND:		
Court of Session	58,474	14,863
Sheriffs of Counties	20,575	
Sheriffs Substitutes	33,785	
TOTAL SCOTLAND £.	112,834	14,863

Appendix, No. 2.

SUMMARY OF JUDICIAL ESTABLISHMENTS.

	SALARIES.	COMPENSATIONS AND PENSIONS.
	£.	£.
England - - - - -	469,475	178,586
Ireland - - - - -	190,235	47,102
Scotland - - - - -	112,834	14,863
Total - - - £.	772,544	240,551

The Total Amount of Compensations and Pensions of all the Judicial Establishments of the United Kingdom is therefore nearly 34 per cent. on the Total Amount of Salaries.

If the four Superior Courts of England and Ireland are taken separately, the per-centage is above 41 per cent.; viz.:

ENGLAND.

	SALARIES.	COMPENSATIONS.	
	£.	£.	
Court of Chancery - -	171,502	92,878	54 per cent. of the Salaries.
„ Queen's Bench -	44,674	15,625	35 per cent. „
„ Common Pleas -	36,565	12,711	35 per cent. „
„ Exchequer - -	38,792	13,399	34 per cent. „
£.	291,533	134,613	46 per cent. „

IRELAND.

	SALARIES.	COMPENSATIONS.	
	£.	£.	
Court of Chancery - -	68,492	29,271	42 per cent. of the Salaries.
„ Queen's Bench -	27,272	4,848	18 per cent. „
„ Common Pleas -	21,523	3,212	15 per cent. „
„ Exchequer - -	23,042	5,806	25 per cent. „
£.	140,329	43,137	30 per cent. „

OTHER CIVIL ESTABLISHMENTS.

NAMES OF OFFICES.	Salaries.	Compensations.	Super-annuations.	Total.
England:	£.	£.	£.	£.
House of Lords	15,500	—	—	—
House of Commons	48,514	600	5,956	6,556
Great Officers of State: Class I.	26,500			
Ditto Class II.	4,000			
Ditto Class III.	8,000	- - -	14,800	14,800
Ditto Class IV.	12,500			
Diplomatic Establishments	140,000	- - -	25,718	25,718
Treasury	31,599	4,445	7,748	12,193
Privy Council Office	11,787	- - -	425	425
Board of Trade and Registrar of Merchant Seamen	39,056	30	515	545
Secretary of State, Home Department	13,983	390	3,803	4,193
Ditto Foreign Department	23,574	- - -	4,210	4,210
Ditto Colonial Department	15,161	1,705	335	2,040
Ditto for War	8,437	—	—	—
Commander-in-Chief's Office	6,200	400	804	1,204
Adjutant-general's Office	4,115	601	1,173	1,774
Quartermaster-general's Office	3,772	—	—	—
War Office	38,605	12,458	6,118	18,576
Judge Advocate-general's Office	1,795	16	266	282
Chelsea Hospital	2,994	3,072	953	4,025
Royal Military College	5,934	979	1,058	2,037
Royal Military Asylum	1,919	166	201	367
Army Medical Department	2,370	725	360	1,085
Ordnance Offices	214,639	9,413	38,778	48,191
Ditto - Artificers' Wages for 1853–54	156,820	- - -	6,791	6,791
Commissariat Office	4,799	3,272	3,570	6,842
Admiralty Offices	251,254	21,771	55,063	76,834
Ditto - Artificers' Wages for 1853–54	743,556	- - -	64,144	64,144
Audit Office	43,309	3,876	9,060	12,936
Royal Mint	10,911	5,821	2,211	8,032
Paymaster-general's Office	21,286	16,627	993	17,620
Exchequer Office	7,397	- - -	800	800
Customs Officers and Coast Guard	1,059,332	55,512	183,027	238,539
Inland Revenue	780,470	43,910	176,048	219,958
Post-Office	803,604	3,893	28,831	32,724
Stationery Office	9,980	- - -	971	971
State Paper Office	1,495	- - -	90	90
Record Office	7,521	110	608	718
Registrar-general's Office	12,861	- - -	52	52
Lunacy Commission	9,800	—	—	—
Metropolitan Police Offices	34,303	- - -	3,300	3,300
Queen's Prison	3,026	- - -	1,125	1,125
National Debt Office	12,782	247	2,158	2,405
Public Works Loan Commission	2,465	- - -	750	750
Office of Woods, &c.	14,227	334	1,054	1,388
Office of Works	16,695	- - -	144	144
Colonial Land Emigration	7,323	- - -	14	14
Consuls restricted from Trade	45,900	9,537	9,420	18,957
India Board	15,870	- - -	4,577	4,577
Queen's Remembrancer	5,597	- - -	170	170
Scotland:				
Board of Fisheries	4,944	- - -	2,152	2,152
General Register Office	990	—	—	—
Queen's and Lord Treasurer's Remembrancer	2,626	- - -	467	467
Ireland:				
Chief Secretary's Office	12,983	4,740	1,244	5,984
Board of Works	19,071	984	1,377	2,361
Paymaster of Civil Services	6,564	- - -	1,093	1,093
General Register Office	1,630	- - -	52	52
Kilmainham Hospital, &c.	2,399	30	172	202
Hibernian Military School	2,572	68	129	197
Dublin Metropolitan Police Offices	9,549	- - -	1,677	1,677
Total £.	4,826,865	205,732	676,555	882,287

Note.—The proportion which the Total Amount of the Compensation Allowances of this Class bears to the Total Amount of Salaries, is about 1-23½d part, or 4¼ per cent.
Ditto - Superannuation Allowances, is about - - - - 1-7th part, or 14 ,,
Ditto Compensation and Superannuation Allowances, is about - 1-5½th part, or 18 ,,

Appendix, No. 3.

RETURN of the AGGREGATE NUMBER of CIVIL SERVANTS in each Department subject to the SUPERANNUATION ABATEMENTS, who have been Pensioned, and to whom Gratuities have been granted upon their Retirement from Office, during the Five Years ending the 31st day of December 1855; of the NUMBERS who have DIED during the same period, not having quitted the Service; and of the NUMBERS who have Voluntarily quitted the Service during the same Period for other Pursuits, distinguishing those who had so retired under a SERVICE of TEN YEARS, and above that Period.

DEPARTMENTS.	Numbers who were Pensioned.	Numbers to whom Gratuities were Granted.	Numbers that Died in the Service.	Numbers who have Voluntarily quitted the Service.	
				Under Ten Years Service.	Above Ten Years Service.
Treasury	12	- -	1	3	—
Privy Council Office	1	—	—	—	—
Board of Trade	2	- -	2	5	—
Secretary of State's Office, Home Department	4	—	—	—	—
,, Colonial Department	- -	- -	- -	2	—
,, Foreign Department	6	- -	2	2	—
,, War Department	—	—	—	—	—
Admiralty Departments	94	8	46	29	1
Military Departments in England and Ireland	148	6	103	96	7
Paymaster-general's Office	1	1	3	3	—
Office of Works	5	- -	1	1	—
Office of Woods, &c.	20	- -	1	3	—
Customs	513	25	333	166	24
Inland Revenue	662	5	242	149	47
Post Office	60	3	67	121	9
Royal Mint	14	- -	1	- -	1
Comptroller-general of the Exchequer	1	- -	- -	- -	1
Stationery Office	1	1	6	2	—
Registrar-general's Office	3	1	7	3	—
Public Record Office	2	- -	- -	1	—
State Paper Office	- -	- -	1	1	—
Audit Office	16	- -	8	13	—
National Debt Office	3	- -	1	5	—
Convict Establishment	34	10	22	508	3
Insolvent Debtors Court	1	- -	2	—	—
Emigration Office	- -	1	—	—	—
Register Office of Seamen	- -	1	4	7	—
Chief Secretary's Office, Ireland	9	- -	3	3	—
Late Privy Council Office	5	—	—	—	—
Late Irish Office, London	3	1	—	—	—
Board of Public Works, Ireland	4	4	2	8	—
Board of Charitable Donations	- -	- -	1	—	—
Constabulary Office	- -	- -	- -	3	1
Receiver of Constabulary	- -	- -	- -	1	—
Inspector-general of Prisons	- -	- -	1	1	—
Convict Prisons	5	17	14	122	1
Paymaster of Civil Services	3	- -	1	—	—
Office of Lunatic Asylums	- -	- -	- -	1	—
Exchequer Office, Scotland	- -	- -	- -	2	—
TOTAL £.	1,632	84	875	1,261	95

Note.—This Return does not include the persons who have been dismissed from their situations in the several Departments during the same period.

Treasury Chambers, Whitehall,
6 May 1856.

James Wilson.

EXTRACTS from Report of Select Committee on the Townland Valuation of *Ireland.*

18 July 1844.

R. Griffith, Esq., under examination. 3 June 1844.

262. By *Chairman.*] Does not that contemplate permanently retaining the official staff and all the machinery now employed in the valuation?—It contemplates a portion of it, namely, the principal valuators; and if there were a great number of counties to be done at the same time, it would contemplate a considerable staff.

E. Senior, Esq., (Assistant Poor Law Commissioner). 19 June 1844.

1034. Would you recommend that that office should be permanent and should be responsible for keeping up the valuation to its fair standard?—I should do so.

1036. When you speak of a permanent and independent office, do you mean such an office as that of which Mr. Griffith is now the head, an office appointed by Government and under the charge of the Government?—I do.

E. Gulson, Esq. 4 July 1844.

1604. What mode of correction would you suggest for such a valuation?—I propose it should be revised every three years by the same authority that first made the valuation, and therefore by some permanent authority.

Honourable *C. S. Clements.* 4 July 1844.

1629. You stated it was impossible to obtain a complete valuation at once; how would you eventually hope to obtain a complete valuation?—I think, &c., &c., &c. I think, therefore, that the best way to secure a good valuation is to facilitate as much as possible the means of its revision. I should say that the valuation should be considered to be undergoing constant revision, &c., &c.

G. C. Lewis, Esq. 8 July 1844.

1741. Annual revision shown to be the extreme limit.

1743. You propose that there should be an independent authority for the purpose of framing the valuation; do you also consider that that independent authority should continue for keeping the valuations up to their proper standard?—It appears to me there ought to be a separate and permanent authority for the construction and superintendence of the valuation for local taxes; but, as I before stated, I think that valuation ought to descend to separate tenements, &c., &c.

POST OFFICE, LONDON.

A RETURN showing the NAMES, CAUSE of RETIREMENT, and LENGTH of SERVICE of all CLERKS appointed since the 11th August 1829, who have left the Service between that Date and the 11th April 1856.

DEPARTMENT.	NAME.	CAUSE OF RETIREMENT.				Length of Service.
		Death.	Resignation.	Dismissal.	Pension.	
						Y. M.
Secretary's Office	F. Diggle		1			3 7
	W. T. Barth			1		18 8
	T. Verner		1			1 7
	H. Wolseley		1			2 0
	B. Iley			1		0 2
	A. Paget		1			0 3
	C. Boothby		1			5 7
	H. Leggatt			1		5 0
	J. Jenkyns		1			4 11
	C. Philipps		1			4 1
	A. Shelley		1			1 5
	J. Markby	1				4 3
	R. Robertson		1			4 3
	A. Woodford		1			1 1
	J. Apperley		1			3 1
	F. Cowper		1			7 3
	H. Forrest			1		8 2
	L. J. Munro		1			0 6
	J. Deedes		1			3 1
	H. Chapman		1			3 2
	W. Dobinson		1			11 4
	J. Hall		1			6 8
	J. P. Bontein		1			3 4
	F. Furneaux		1			0 6
	J. Coxon		1			5 2
	R. Tighe		1			2 4
	D. Bingham		1			6 3
	O. C. Morris		1			1 9
	L. C. Lumley		1			3 2
	A. W. Blake		1			1 10
	C. H. Bowles		1			2 7
Surveyors, Surveyors' Clerks, and Clerks in Charge.	G. Armstrong	1				14 4
	A. Armstrong		1			4 11
	M. Young			1		4 10
	H. Hall		1			6 1
	W. O. Morrison		1			1 10
	T. Robertson		1			5 0
	C. Banning		1			7 2
	M. Johnston		1			4 1
	F. Maturin			1		7 8
	R. Vaughton	1				13 6
	F. A. Cumberland		1			0 1
	J. L. Leech			1		10 10
	H. F. Adey			1		5 8
	H. B. Abbott				1	18 0
Solicitor's Office	H. Eld	1				7 3
Mail Coach Office and Railway Post-Office.	C. Dorrington		1			4 10
	W. Monro		1			2 1
	J. U. Weaver	1				4 8
	C. G. Simpson		1			6 0

Department.	Name.	Cause of Retirement.				Length of Service.
		Death.	Resignation.	Dismissal.	Pension.	
						Y. M.
Mail Coach Office and Railway Post-Office —*continued.*	A. T. Leonard	-	1	-	-	3 5
	F. W. Karstadt	1	-	-	-	13 1
	A. Baldock	-	-	1	-	2 8
	C. L. Linom	-	-	1	-	2 6
	W. Morrison	-	1	-	-	2 4
	H. Jones	-	-	1	-	3 8
	J. Thorpe	-	1	-	-	1 9
	E. Currie	1	-	-	-	2 6
	J. W. Eglington	-	-	1	-	1 0
	E. Armstrong	-	-	1	-	7 0
	E. T. Scott	-	1	-	-	A few days.
	A. Henderson	-	1	-	-	7 2
	R. C. M. Lumb	-	1	-	-	5 5
	D. G. Donald	-	1	-	-	6 4
	S. Ross	-	1	-	-	1 1
	J. W. Hildyard	-	-	1	-	5 4
	W. E. Howson	-	1	-	-	3 8
	H. L. Dillon	-	1	-	-	2 9
	R. O'Connor	1	-	-	-	3 8
	W. Robinson	-	-	1	-	1 8
Receiver and Account-ant-General's Office.	R. Mawe	1	-	-	-	0 11 ½
	J. R. McCulloch	-	1	-	-	2 8
	H. S. Dunn	-	1	-	-	8 7
	C. Hopper	1	-	-	-	7 11
	R. B. Johnstone	-	1	-	-	0 4 ½
	W. E. Poole	-	1	-	-	0 3
	R. H. Markwich	-	1	-	-	3 0
	C. F. Gregorie	-	1	-	-	1 10
	J. B. Tate	-	1	-	-	1 6
	F. J. S. Whiteside	-	1	-	-	1 10
	S. Read	-	1	-	-	2 3
	G. H. Karstadt	-	1	-	-	13 9
	C. Townley	-	1	-	-	2 5
	W. Browne	-	1	-	-	9 10
	C. Radcliffe	-	1	-	-	8 7
	S. Stephens	1	-	-	-	4 3
	G. Prince	1	-	-	-	5 2
	J. Mould	1	-	-	-	13 10
	T. Edwards	-	1	-	-	7 11
	W. Campbell	-	1	-	-	2 3
	H. Sheppard	-	1	-	-	10 1
	J. Bright	-	1	-	-	4 1
	J. A. Compton	-	1	-	-	3 9
	L. Eliot	1	-	-	-	2 3
	S. Donelan	-	-	1	-	1 11
	C. M. Persse	-	1	-	-	2 8
	J. F. Gordon	-	1	-	-	8 0
	H. J. Ryde	-	1	-	-	6 10
	C. F. Blasquez	-	1	-	-	2 4
	W. J. Forbes	-	-	1	-	1 7
	N. S. Rideout	-	1	-	-	6 0
Money-Order Office	J. Bird	1	-	-	-	1 10
	J. Jameson	1	-	-	-	2 11
	J. C. Barth	1	-	-	-	1 9
	H. Davies	1	-	-	-	5 9
	J. M. King	1	-	-	-	2 4
	J. Thompson	1	-	-	-	1 7
	C. Bertram	1	-	-	-	6 2
	W. Barth	1	-	-	-	9 0
	J. Douglas	1	-	-	-	8 10
	N. Hovenden	1	-	-	-	3 2
	E. Jarman	1	-	-	-	6 3
	J. H. Mann	1	-	-	-	4 11
	W. Tomlinson	1	-	-	-	3 2
	J. W. Galton	1	-	-	-	11 11
	W. P. Inglis	1	-	-	-	10 3

Department.	Name.	Cause of Retirement.				Length of Service.
		Death.	Resignation.	Dismissal.	Pension.	
						Y. M.
Money-Order Office—*continued.*	G. Bates	1				10 3
	D. Williams	1				11 2
	O. T. Wyndowe	1				11 10
	T. Percival	1				12 7
	J. B. Fulcher	1				8 8
	R. Bell	1				9 8
	J. Lewes	1				6 11
	J. Last			1		5 3
	J. Browne			1		0 2
	W. C. Brown			1		2 7
	W. Spry			1		1 8
	L. A. Yeo			1		8 2
	E. Thompson			1		10 9
	R. Gordon		1			9 0
	J. Dunn		1			2 6
	H. G. Webster		1			2 0
	A. Tuke		1			0 5
	G. Meakin		1			1 5
	H. Wade		1			1 6
	T. Box		1			1 5
	T. Wallus		1			1 2
	J. H. Crispin		1			4 6
	E. Ellis		1			3 3
	T. Richards		1			3 10
	W. J. Brady		1			2 3
	H. S. Perring		1			0 8
	G. R. Goodwin		1			2 3
	J. Turner		1			0 1
	G. Stevenson		1			2 0
	W. O. Bradley		1			0 7
	T. B. Wise		1			1 9
	G. F. Heath		1			0 2
	H. A. Peyton		1			0 6
	W. H. Hepburn		1			1 3
	H. W. Ellis		1			Twenty days
	A. Sedgwick		1			7 7
	C. J. Campbell		1			7 2
	G. Thompson		1			6 0
	J. Mileham		1			8 0
	E. Bourne		1			5 10
	J. Neale		1			3 0
	F. J. Brown		1			2 5
	T. Goodsir		1			2 3
	A. Burrow		1			6 2
	W. B. Gibson		1			3 4
	F. W. Moore		1			5 0
	J. Farrar		1			4 10
	J. G. Davies		1			5 1
	J. Lighfoot		1			2 2
	G. Bland		1			4 9
	J. Bate		1			3 7
	W. C. Mitchell		1			2 9
	J. E. Thompson		1			4 0
	E. Simson		1			2 10
	T. Ormandy		1			2 8
	O. Peyton		1			2 0
	R. Tapson		1			2 9
	J. E. Barrow		1			1 11
	J. M. Jagoe		1			0 8
	W. Haine		1			1 0
	W. Moore		1			3 6
	J. R. Jagoe		1			1 3
	E. C. Peagam		1			2 10
	C. G. Anderson		1			3 2
	J. Foster		1			3 3
	G. J. Nagle		1			1 6
	S. Sanders		1			1 7
	T. Hall		1			1 1

Department.	Name.	Cause of Retirement.				Length of Service.
		Death.	Resignation.	Dismissal.	Pension.	
						Y. M.
Money-Order Office — *continued.*	J. D. Peyton		1			0 11
	J. W. Lettis		1			11 8
	E. Sheppard		1			10 9
	E. Pearce		1			7 1
	H. C. Bailey		1			5 9
	J. Gardner		1			5 10
	W. N. Shaw		1			5 11
	G. Lawrence		1			0 4
	J. T. Stratford		1			4 0
	C. W. Hawkey		1			4 8
	C. R. Bourne		1			5 5
	A. Dillon		1			5 8
	W. P. Newton		1			5 2
	W. F. Watson		1			6 10
	W. H. Snell		1			5 10
	S. Congdon		1			7 8
	W. White		1			8 2
	S. Court		1			7 6
	R. T. Strangman		1			7 2
	W. Distin		1			6 10
	J. Lowe		1			6 11
	C. F. Armstrong		1			14 1
	W. T. Haines		1			13 4
	R. S. Bell		1			9 11
	J. P. White		1			6 11
	W. Walton		1			0 4
Circulation Office	M. B. Valentine		1			0 7
	G. Garnett			1		0 8
	J. Peebles			1		0 4
	J. Mucklow			1		3 10
	T. Nurse			1		1 11
	E. J. Synns		1			1 0
	S. M. Martindale		1			0 1
	E. Barry		1			0 8
	R. Davies		1			2 1
	C. Dibdin		1			1 11
	J. J. Jackson			1		0 10
	A. Brooks	1				0 4
	J. Hall			1		1 4
	C. Ward		1			4 0
	C. Pugh			1		2 8
	E. J. Bailey			1		1 1
	C. Faulkner		1			0 1
	T. Brandon		1			0 11
	C. Lewiss		1			4 0
	E. Parrs		1			3 6
	R. Wall		1			2 3
	T. Ditchfield			1		2 3
	C Montague		1			0 6
	G. B. King			1		4 0
	W. Jay		1			1 9
	T. V. Morgan		1			1 0
	H. Hammond	1				3 0
	R. Presslee		1			Twenty days
	H. Holmes		1			3 0
	S. Mann		1			2 2
	G. Sant		1			1 0
	E. Burckhardt		1			4 6
	T. Currie			1		4 3
	L. Davies		1			1 0
	J. Roose			1		2 3
	T. P. Ward		1			1 8
	R. Williams		1			0 2
	S. G. Rowley			1		0 10
	T. Willis			1		1 8
	T. Howson		1			0 4
	W. T. Alford			1		0 3

Department.	Name.	Cause of Retirement.				Length of Service.
		Death.	Resignation.	Dismissal.	Pension.	Y. M.
Circulation Office—*continued.*	E. Rushton			1		1 10
	R. Rollo			1		12 0
	T. Grew			1		1 1
	R. D. Ratcliffe		1			3 1
	W. Levin			1		7 2
	W. Arrowsmith	1				10 0
	J. Lewis	1				5 0
	T. Brown		1			0 11
	E. Heylin			1		0 6
	T. Nicholl			1		2 3
	G. Cooper		1			1 0
	C. J. Clarke			1		2 3
	E. J. Thurgood			1		3 2
	J. Middleship		1			3 4
	T. A. Hansom		1			1 4
	W. H. Saunders		1			3 3
	W. Saunders		1			10 10
	A. Gilchrist		1			7 2
	W. R. Arnati		1			1 5
	W. Lyon		1			1 0
	A. Watson	1				2 4
	J. D. Cowan		1			5 9
	W. Harrison	1				0 5
	C. O'Connor		1			0 6
	W. G. Lewis		1			8 10
	J. Gorton	1				8 4
	J. Luckhurst			1		9 8
	J. Peart	1				3 10
	W. Castley			1		5 0
	W. Stephenson			1		4 9
	M. M'Kay			1		8 4
	E. Margetts		1			1 2
	W. Mallett		1			0 8
	J. Stephenson			1		7 1
	J. C. Cunnington			1		1 10
	G. V. Holmes			1		20 7
	F. Catt		1			1 2
	J. Hodgin		1			5 1
	H. Plant	1				5 6
	J. Hudson		1			5 6
	J. Hemmens	1				9 6
	W. Greystone		1			2 5
	G. D. Jones				1	13 8
	A. Aiton			1		5 11
	J. Thompson		1			5 11
	M. P. Farrell		1			7 0
	E. C. Masterton			1		4 2
	C. C. Williams	1				11 2
	L. Le Patorel		1			2 8
	T. G. Atkinson		1			7 1
	H. Mapleston		1			0 7
	H. S. Bickley		1			4 4
	J. Smee		1			0 6
	George Nicholson			1		6 7
	W. Rigg		1			0 1
	J. Durrant		1			0 10
	S. Wybrow		1			5 8
	S. P. Kemp			1		0 5
	R. Henshaw	1				0 8
	H. C. Wynn		1			2 2
	J. Lever	1				8 6
	W. Walton		1			0 9
	W. L. Dillon		1			0 3
	E. Karstadt	1				6 9
	J. D. Sutherland		1			6 4
	W. H. Hibberd		1			4 3
	R. Cummins		1			0 4
	H. Jones			1		10 6

Department.	Name.	Cause of Retirement.				Length of Service.
		Death.	Resignation.	Dismissal.	Pension.	
						Y. M.
Circulation Office—*continued.*	B. Adams		1			8 8
	T. Slee		1			1 10
	J. Eagle			1		1 2
	G. Kellner	1				13 6
	A. Graham	1				17 3
	S. Heath	1				1 11
	R. S. Wynn			1		2 0
	J. Rathbone		1			0 6
	A. Hurrell		1			1 6
	C. Robinson	1				3 3
	T. Burtt		1			2 2
	W. Cheshire		1			18 9
	R. Rathbone		1			0 6
	J. Fox		1			1 9
	J. Lock			1		6 10
	T. B. Murphy		1			1 8
	R. Pritchard	1				2 3
	G. S. Blink		1			0 2
	H. A. George		1			0 11
	C. M'Phee	1				8 5
	W. W. Leithe		1			0 5
	J. Meekleham		1			1 1
	J. Hodgson	1				4 11
	S. W. Belton	1				1 0
	J. B. Hickson		1			0 1
	J. King			1		12 4
	J. F. Judd		1			0 1
	W. G. Maxey			1		14 0
	H. Flight			1		1 1
	R. Garland		1			0 7
	W. Callan			1		3 0
	T. Harrington			1		4 10
	W. J. Powson		1			8 6
	J. Hudson			1		9 6
	T. Kirkbride			1		8 6
	T. H. Stevens		1			1 7
	C. Morgan		1			0 7
	C. C. Sheehan	1				0 1
	E. A. Knipe		1			0 6
	C. Wilkins	1				1 5
	J. B. Yeo		1			0 1
	R. J. Scott		1			0 3
	E. G. Lloyd			1		5 0
	C. M. Beddoe	1				17 10
	W. Pitts	1				1 10
	T. Turner	1				17 10
	J. Reynolds	1				1 7
	D. Dixon	1				9 6
	T. Browne		1			1 0
	E. Bertram	1				5 10
	C. W. Barnard				1	25 7
	J. B. Adams	1				14 11
	J. P. Margetson	1				13 2
	J. Kelly	1				5 8
	J. G. Hall		1			1 9
	L. Greyburn		1			1 6
	A. L. Thomas		1			2 8
	J. J. Latta			1		1 10
	A. Lewis		1			4 6
	J. Marsden		1			1 10
	J. Elliott			1		9 7
	C. Wallis	1				3 10
	A. Longhurst		1			4 11
	J. Andrews			1		4 8
	T. F. Wright		1			2 6
	J. Noble		1			1 9
	A. R. Hubbard		1			7 4
	G. W. Wilson			1		8 11

Department.	Name.	Cause of Retirement.				Length of Service.
		Death.	Resignation.	Dismissal.	Pension.	
						Y. M.
Circulation Office—*continued.*	W. Grant		1			9 11
	C. W. Lewis		1			1 2
	J. D. Burke			1		0 11
	M. Bailey		1			These officers did not come on duty. Their appointments were consequently cancelled.
	J. Pattison		1			
	O. W. G. O'Shaugnessy		1			
	T. W. Bignall		1			
	J. W. Styles		1			
	T. Davies		1			3 7
	C. Reed	1				0 1
	J. J. Saxon			1		0 8
	G. H. Wilson		1			7 2
	C. Kidson		1			1 10
	W. Onslow	1				6 11
	W. Young	1				2 8
	C. Kenney	1				1 10
	F. P. Attree		1			0 9
	L. Mostyn		1			1 0
	T. W. Jago		1			7 7
	T. Wootten		1			5 6
	G. Lewis		1			1 0
	E. Cheshire		1			5 5
	C. E. Jones		1			4 1
	T. Palmer		1			2 0
	H. Richardson		1			1 4
	G. Brown		1			1 10
	J. G. Phillips		1			0 10
	J. Pritchard		1			4 5
	T. Tudor		1			1 5
	W. S. Holmes		1			One week.
	J. Tucker		1			1 0
	F. Sooley		1			1 6
	F. E. Heydon		1			1 2
	C. Stanfield		1			0 5
	T. Lloyd		1			0 4
	W. Banning		1			3 2
	W. Slee	1				5 4
	J. Salt	1				12 3
	R. B. Fillingham		1			3 9
	M. Tracey		1			1 10
	J. Mouncey		1			3 0
	W. B. Westcott	1				1 2
	P. J. Walshe		1			5 2
	J. E. Everett		1			8 1
	C. T. Canty		1			2 9
	G. Paul		1			0 11
	J. T. Fortune		1			0 1
	P. Tahy		1			0 3
	W. Spry		1			—
	G. Milliken		1			2 5
	R. Tanish		1			0 7
	O. R. Lloyd		1			1 4
	E. B. Collis		1			1 0
	A. Toward		1			2 1
	J. R. Kirby		1			2 8
	W. J. Howard		1			2 4
	J. Roberts		1			1 11
	R. H. Carnall		1			1 0
	J. Linwood				1	21 4
	J. A. Hardy				1	17 2
	F. Paice				1	12 2
	J. Blurton				1	14 0
	— Wardroper		1			0 4
	E. J. Edwards		1			0 5
	J. E. Travers		1			0 2
	F. D. Sinclair	1				0 1
	W. Tarlton		1			0 1
	C. W. Pittoe		1			1 11

Department.	Name.	Cause of Retirement.				Length of Service.
		Death.	Resignation.	Dismissal.	Pension.	
						Y. M.
Circulation Office—*continued.*	J. Barth	-	-	1	-	2 9
	W. O. Morison	-	1	-	-	1 3
	A. Paterson	-	1	-	-	0 1
	W. S. Cox	-	-	-	1	16 11
	R. Mellirsh	-	-	-	1	17 7
	T. Pellatt	-	-	-	1	14 2
	J. Elphick	-	1	-	-	6 9
	H. Betts	-	1	-	-	0 11
	J. Upcott	-	1	-	-	1 4
	D. Jones	-	1	-	-	5 6
	C. W. Francis	1	-	-	-	7 6
	P. W. Neale	-	1	-	-	1 9
	W. Chetwynd	-	1	-	-	5 8
	W. Welliton	-	1	-	-	0 9
	A. Jones	-	1	-	-	5 7
	T. Grantham	1	-	-	-	4 5
	W. Scrivener	-	-	1	-	3 10
	J. Hyde	-	-	1	-	1 10
	A. Onge	-	1	-	-	4 6
	W. Nicholson	-	1	-	-	Six weeks.
	H. Bourtier	-	-	1	-	2 6
	J. Collins	-	-	1	-	3 10
	A. Chernside	-	-	1	-	0 4
	C. P. Measor	-	1	-	-	6 9
	G. Lawrence	-	-	1	-	1 5
	C. Plant	1	-	-	-	2 5
	G. Snape	-	-	1	-	0 4
	C. Spong	-	-	1	-	2 10
	H. Jones	-	-	1	-	7 5
	E. Lloyd	1	-	-	-	3 2
	W. Goodeve	-	1	-	-	1 0
	E. Barnard	1	-	-	-	3 7
	S. Sharp	-	1	-	-	1 6
Officers in Charge of Mails.	C. D. Wittendom	1	-	-	-	3 3
	R. Fullerton	-	1	-	-	3 8
	C. P. Lindsay	1	-	-	-	7 2

S U M M A R Y.

	Deaths.	Resignations.	Dismissals.	Pensions.	Total.
Total	85	311	85	10	491

8 May 1856.

J. Tilley.

Appendix, No. 4.

GENERAL VALUATION OF IRELAND.

RETURN of the Names and Dates of Appointments of all Persons temporarily engaged as Accountant, Valuators, Superintendents, Surveyors, Draftsmen, and Clerks, in the office of the General Valuation and Survey of *Ireland*, who have been employed in that Department for Five Years and upwards, the Rate of Pay granted to such Persons on Appointment, and the Number of Years of Service of such Persons to the 1st day of March 1856; distinguishing the period of Service (if any) while employed in other Civil Departments respectively, the Nature of Employment since Appointment, and the Rates of Pay on 1st day of March 1856.

NAMES.	Date of Appointment.	Present Capacity.	Nature of Employment since Appointment.	Rate of Pay (Weekly) on Appointment.	Number of Years on Valuation Service to 1 March 1856.	Rate of Pay (Weekly) on 1 March 1856.	Number of Years of Service in other Civil Departments.
				£. s. d.		£. s. d.	
Eland, Francis	Nov. 1830	Paymaster and accountant.	-	1 1 -	26	5 - -	
Haskett, Samuel	Jan. 1830	Draftsman	-	1 1 -	26	2 2 -	
Warwick, Robert	May 1830	Surveyor and valuator	In consequence of health breaking down in the field in 1850, removed to office and placed on office scale of pay.	6 - -	26	2 2 -	4
Innes, Robert	March 1833	Valuator	-	6 - -	23	5 - -	6
Boyan, John	July 1834	Revising valuator	-	3 - -	22	6 - -	
Donnelly, James	April 1834	Valuator	-	3 - -	21	4 - -	
Montgomery, John	Dec. 1832	Valuator	-	3 - -	21	3 - -	6
Conroy, Patrick	Nov. 1835	Accountant's assistant	-	- 15 -	21	1 16 -	
McCormack, Thomas	Oct. 1836	Divisional superintendent	-	1 10 -	20	2 14 -	12
Cox, Thomas	Jan. 1836	Revising valuator	-	1 10 -	20	6 - -	
Leeson, James	Jan. 1836	Valuator	-	1 10 -	20	5 - -	
Forrest, Edward Y.	May 1830	Surveyor	-	1 10 -	20	1 10 -	12
Freeman, Denis	April 1833	Valuator	-	3 - -	19	5 - -	10
O'Reilly, John	Aug. 1837	Surveyor and valuator	-	1 1 -	19	2 10 -	
Lear, Joseph	Mar. 1837	Clerk	-	- 12 -	19	1 19 -	
Rogers, Philip	Nov. 1837	Clerk	-	- 15 -	19	1 19 -	
Davis, John	March 1837	Draftsman	-	1 1 -	19	1 16 -	
McCormack, William	March 1837	Ditto	-	- 12 -	19	1 16 -	
Byron, Ryland	April 1837	Ditto	-	- 10 -	19	2 2 -	1½
Hitchcock, George R.	April 1839	Divisional superintendent	-	- 15 -	17	2 14 -	1
Harton, James	April 1836	Valuator	-	3 - -	17	5 - -	
Hampton, Thomas	Oct. 1839	Ditto	-	- 15 -	17	3 12 -	
Robinson, William	Dec. 1832	Draftsman	-	1 10 -	17	1 10 -	
Lear, James	April 1833	Valuator	-	1 11 6	16	3 - -	
Hutchings, Henry	July 1839	Divisional superintendent	-	- 15 -	16	2 14 -	
Duffy, Henry M.	June 1841	Ditto	-	- 15 -	15	2 14 -	5
McMicken, Robert	Nov. 1836	Revising valuator	-	3 - -	15	6 - -	7
Irwin, George	July 1840	Valuator	-	1 1 -	15	4 - -	4
Reynolds, Thomas	April 1841	Surveyor	-	1 1 -	15	1 19 -	4
Rogers, George	Dec. 1839	Clerk	-	- 15 -	15	1 16 -	1
Logan, Michael	Jan. 1842	Surveyor	-	1 1 -	14	2 2 -	5
Jones, William	Feb. 1843	Revising valuator	-	5 - -	13	6 - -	17
Burke, Laurence	Feb. 1845	Commissioner's private clerk and assistant to accountant.	-	- 10 -	12	1 16 -	6
Organ, James	Jan. 1845	Storekeeper	-	- 10 -	12	1 13 -	
Hogan, Thomas	Feb. 1846	Draftsman	-	- 18 -	12	1 13 -	13
Ryan, Philip	Feb. 1845	Ditto	-	1 10 -	12	1 10 -	12
Gaffney, Edward	Feb. 1845	Revising valuator	-	3 - -	11	6 - -	5
Quinn, Dennis	Jan. 1845	Surveyor and valuator	-	1 10 -	11	2 10 -	7
McCormack, George	May 1841	Revising surveyor	-	- 10 -	11	3 - -	3
Mangan, Francis	Aug. 1845	Surveyor	-	1 10 -	11	1 19 -	
Carroll, Peter	April 1845	Ditto	-	1 10 -	11	1 16 -	6
Deane, Jeremiah	July 1845	Ditto	-	1 10 -	11	1 16 -	1
Hughes, Edward	Aug. 1845	Ditto	-	1 10 -	11	1 16 -	3
Kelly, Edmond	Jan. 1845	Ditto	-	1 1 -	11	1 13 -	
Doheny, William	April 1846	Ditto	-	- 15 -	11	1 13 -	
Cassin, William H.	March 1846	Clerk	-	- 15 -	11	1 10 -	
Feighery, Denis	April 1845	Surveyor and valuator	-	1 10 -	10	2 2 -	1
Burke, William J.	Nov. 1846	Surveyor	-	1 10 -	10	1 19 -	
Ganly, Patrick	April 1833	Surveyor	-	1 7 -	10	1 16 -	15
Coffey, Martin	Aug. 1841	Surveyor	-	3 - -	10	1 10 -	
Reeves, John	Feb. 1846	Draftsman	-	1 1 -	10	1 13 -	13
Cantwell, James	Nov. 1846	Clerk	-	- 8 -	10	1 10 -	
Sutcliffe, George	April 1846	Ditto	-	- 10 -	10	1 10 -	
Fallon, Thomas	April 1846	Ditto	-	- 15 -	10	1 16 -	
Buck, Robert	Dec. 1845	Ditto	-	- 15 -	10	1 7 -	

Appendix, No. 4.—General Valuation of Ireland—*continued.*

NAMES.	Date of Appointment.	Present Capacity.	Nature of Employment since Appointment.	Rate of Pay (Weekly) on Appointment.	Number of Years on Valuation Service to 1 March 1856.	Rate of Pay (Weekly) on 1 March 1856.	Number of Years of Service in other Civil Departments.
				£. s. d.		£. s. d.	
Ryan, Pierce	Mar. 1849	Valuator		3 – –	9	5 – –	2
Montgomery, James	Aug. 1847	Ditto		1 10 –	9	3 12 –	1
Allt, Terence	Mar. 1849	Ditto		1 1 –	9	3 – –	
Ryan, William	July 1847	Surveyor and valuator		1 1 –	9	2 2 –	
Perrin, William H.	Oct. 1847	Ditto		1 1 –	9	1 19 –	1
McCluskey, Hugh	April 1847	Surveyor		1 1 –	9	1 13 –	8
McCormack Henry	Dec. 1846	Ditto		– 12 –	9	1 10 –	
Bourke, Andrew	Dec. 1847	Draftsman and assistant to accountant.		– 18 –	9	1 10 –	1
Stokes, George W.	Jan. 1848	Draftsman		– 12 –	9	1 10 –	
Disney, Arthur	June 1847	Clerk		– 15 –	9	1 10 –	10
Maflin, Patrick	March 1847	Ditto		– 18 –	9	1 7 –	
McCann, Joseph P.	May 1847	Ditto		– 15 –	9	1 7 –	
McCann, Joseph	Nov. 1847	Ditto		– 15 –	9	1 7 –	2
Scott, William	Nov. 1848	Divisional superintendent		1 1 –	8	2 2 –	4
Buck, Henry	Oct. 1848	Revising valuator		9 0 –	8	6 – –	27
Power, John	Oct. 1848	Surveyor and valuator		1 10 –	8	3 – –	1
McElligott, Denis	July 1848	Ditto		1 1 –	8	3 – –	
Daly, Richard M.	Aug. 1848	Valuator		1 1 –	8	3 – –	
Doyle, Martin	Feb. 1848	Surveyor		1 1 –	8	2 2 –	8
Ryan, Michael	July 1848	Ditto		1 10 –	8	2 2 –	
Keenan, Patrick	Feb. 1848	Ditto		1 1 –	8	1 19 –	3
Mackey, Michael	July 1848	Ditto		1 10 –	8	1 19 –	1
O'Keeffe, George L.	Oct. 1848	Ditto		1 10 –	8	1 19 –	5
Rogers, Henry	Sept. 1848	Ditto		1 10 –	8	1 19 –	7
Scanlan, Thade	Dec. 1847	Ditto		– 18 –	8	1 16 –	
Shanley, William	Dec. 1847	Ditto		1 1 –	8	1 16 –	9
Lodge, George C.	Nov. 1848	Ditto		1 10 –	8	1 16 –	2
Hurford, James T.	Nov. 1848	Ditto		1 1 –	8	1 16 –	3
Moylan, Timothy	Oct. 1848	Ditto		1 10 –	8	1 16 –	
English, John	May 1841	Ditto		1 1 –	8	1 13 –	6
Farmer, John	Oct. 1848	Ditto		– 15 –	8	1 10 –	
Geoghegan, Charles	Jan. 1848	Clerk		– 18 –	8	1 16 –	2
Marquis, George W.	June 1848	Draftsman		– 15 –	8	1 7 –	1
O'Loughlin, John	June 1847	Clerk		– 18 –	8	1 7 –	
Scollard, William	July 1848	Surveyor		1 10 –	8	1 13 –	
Shortall, Thomas	Feb. 1849	Clerk		– 15 –	8	1 7 –	
Kennedy, Daniel	May 1848	Ditto		1 1 –	8	1 10 –	
Clarke, James	April 1849	Ditto		– 12 –	7	1 7 –	
Shaw, Frederick	July 1850	Chief clerk		– 18 –	6	3 – –	6
Jones, William E.	April 1850	Revising surveyor		1 10 –	6	3 – –	
Innes, George	Aug. 1850	Surveyor		1 7 –	6	1 16 –	
Kelly, George	July 1850	Ditto		1 7 –	6	1 16 –	9
Croghan, John	June 1850	Draftsman		– 18 –	6	1 10 –	10
Donnelly, William	May 1850	Surveyor		– 18 –	6	1 10 –	
Hayes, James	Aug. 1850	Ditto		1 1 –	6	1 7 –	8
Donnelly, Patrick	May 1850	Ditto		– 18 –	6	1 7 –	
McEntyre, Thomas	April 1850	Draftsman		– 18 –	6	1 13 –	
Bonis, William	Aug. 1850	Ditto		– 18 –	6	1 10 –	2
Seabrooke, Richard	April 1850	Clerk		– 18 –	6	1 10 –	
Wade, John S.	April 1850	Ditto		– 18 –	6	1 10 –	
Dundon, Michael	July 1850	Draftsman		1 1 –	6	1 10 –	
Brennan, Patrick C.	May 1850	Ditto		1 1 –	6	1 7 –	11
Egan, James B.	June 1850	Clerk		– 15 –	6	1 7 –	
Hughes, John	Oct. 1850	Ditto		– 15 –	6	1 4 –	
Dwyer, Martin	Aug. 1850	Ditto		– 18 –	6	1 7 –	
Gillespie, Richard	June 1850	Ditto		– 18 –	6	1 7 –	5
Kennedy, Francis	Aug. 1850	Ditto		– 18 –	6	1 7 –	1
Mooney, Thomas	June 1850	Ditto		– 15 –	6	1 7 –	
Hurst, Henry H.	Oct. 1850	Ditto		– 15 –	6	1 7 –	
Jones, Francis P.	April 1850	Ditto		– 12 –	6	1 4 –	
Scott, Benjamin	April 1850	Ditto		– 15 –	6	1 4 –	
Thompson, John	June 1850	Ditto		1 1 –	6	1 4 –	
Hogan, John	April 1850	Ditto		– 15 –	6	1 4 –	
O'Kelly, Anthony	Oct. 1850	Draftsman		– 12 –	6	1 1 –	
Fleming, Michael	Dec. 1850	Surveyor		1 10 –	5	1 19 –	
Brassington, Richard	Feb. 1851	Clerk		1 7 –	5	1 19 –	5
Irwin, Simon	Mar. 1851	Ditto		– 15 –	5	1 7 –	
Yeates, J. B. B.	July 1850	Ditto		– 18 –	5	1 4 –	2
Hogan, Patrick	June 1850	Ditto		– 15 –	5	1 1 –	

Note.—The nature of the employment of the persons named in this Return has in many instances much varied since the date of appointment, but generally it has been more or less in connection with the position they at present occupy. In many cases office assistants have been drafted as surveyors to the field, and surveyors who possessed some knowledge of agriculture, and who have had practical experience in such pursuits, have been promoted to the class of valuators. The most useful assistants have been selected from all classes, those being considered most efficient who are qualified not only for office or field duty, but to superintend and direct others; therefore the nature of the employment of the several clerks, draftsmen and surveyors has varied, as the individuals have progressed through the several stages of office work, in proportion to their length of service and capabilities; a detailed statement of which would render this part of the return too voluminous for the purpose required.

The number of years' service in other Civil Departments has been obtained from the parties themselves.

Dated at the General Valuation Office, Dublin, this 21st day of April 1856.

Richard Griffith,
Commissioner of Valuation.

Appendix, No. 5.

Appendix, No. 5.

REDUNDANT LIST (PUBLIC DEPARTMENTS).

ABSTRACT of RETURNS, showing the Number of Persons on the Redundant List of the several Public Departments at the Commencement of the Year 1853; the Number that have Died or become incapable of Service during the Year 1853; the Number that have Re-entered the Public Service during the Year; the Number that have been added to the List during the Year; and the Number that remained on the List at the Close of the Year.

DEPARTMENT.	Number on the List at the Commencement of the Year.	Number that Died or became Incapable of Service.	Number that Re-entered the Service during the Year.	Number that were Added during the Year.	Number that Remained at the Close of the Year.
Admiralty	2	-	-	-	1
Audit Office	3	1	-	-	2
Chelsea Hospital	13	-	-	-	13
Customs	45	1	4	5	45
Inland Revenue	41	12	200	377	206
Judge Advocate-General	2	-	-	-	2
Ordnance	1	-	-	3	4
Paymaster-General	9	4	-	-	5
Woods and Forests, &c.	1	-	-	-	1
Chief Secretary, &c., Ireland	3	-	-	-	3
	120	18	204	385	282

Whitehall, Treasury Chambers,
2 August 1854.

JAMES WILSON.

REDUNDANT LIST (PUBLIC DEPARTMENTS).

ABSTRACT of RETURNS, showing the Number of Persons on the Redundant List of the several Public Departments at the Commencement of the Year 1854; the Number that have Died or become Incapable of Service during the Year 1854; the Number that have Re-entered the Public Service during the Year; the Number that have been added to the List during the Year; and the Number that remained on the List at the Close of the Year 1854.

No.	DEPARTMENT.	Number on the List at the Commencement of the Year.	Number that Died or became Incapable of Service.	Number that Re-entered the Service during the Year.	Number that were added during the Year.	Number that remained at the Close of the Year.
1	Treasury	-	-	-	1	1
2	Paymaster-General	5	-	-	-	5
3	Ordnance	4	-	2	1	3
4	Chelsea Hospital	13	-	-	-	13
5	Customs	45	7	6	2	34
6	Inland Revenue	206	-	166	1	41
7	Admiralty	1	-	1	—	—
8	Audit Office	2	1	-	-	1
9	Office of Woods, &c.	1	-	-	-	1
10	Council Office (Ireland)	2	-	-	-	2
		279	8	175	5	101

Whitehall, Treasury Chambers,
11 August 1855.

JAMES WILSON.

Appendix, No. 6.

AN ACCOUNT of the Annual Amount of Compensation Allowances, and of Superannuation Allowances, and of the Total Amount of both, which remained payable on the 31st December in each Year, from 1834 to 1854 inclusive; also, of the Amount of Deductions in each Year, made pursuant to Act 4 & 5 Will. 4, c. 24, s. 27.

		ANNUAL AMOUNT of COMPENSATION ALLOWANCES.	ANNUAL AMOUNT of SUPERANNUATION ALLOWANCES.	TOTAL of COMPENSATION and SUPERANNUATION ALLOWANCES.	DEDUCTIONS.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Payable on the 31st Dec.	1834	334,733 – 8	358,211 19 11	692,945 – 7	7,266 4 7
	1835	346,791 12 6	359,454 1 11	706,245 14 5	8,471 17 11
	1836	331,162 – 8	362,267 18 11	692,429 19 7	11,258 5 1
	1837	331,223 2 6	362,358 13 8	693,581 16 2	13,192 14 10
	1838	322,797 6 8	369,049 14 11	691,847 1 7	16,274 1 9
	1839	312,199 – 4	368,424 11 5	680,623 11 9	18,174 1 11
	1840	305,298 6 –	375,800 9 11	681,098 15 11	24,070 10 8
	1841	297,209 18 8	380,634 5 8	677,844 4 4	24,493 3 10
	1842	285,698 15 11	385,167 15 1	670,866 11 –	25,652 – 5
	1843	269,480 4 1	403,100 4 8	672,580 8 9	27,336 8 11
	1844	250,565 4 9	407,352 2 9	657,917 7 6	30,455 10 5
	1845	240,689 18 6	429,558 8 –	670,248 6 6	34,375 1 3
	1846	235,777 18 2	448,936 6 2	684,714 4 4	36,825 11 4
	1847	219,847 8 4	457,704 18 9	677,552 7 1	40,363 19 3
	1848	220,635 – 9	468,857 9 8	689,492 10 5	44,745 2 4
	1849	234,159 16 6	492,390 4 10	726,550 1 4	50,105 4 –
	1850	232,176 11 1	496,294 17 8	728,471 8 9	51,261 12 6
	1851	230,820 1 7	509,650 5 2	740,470 6 9	52,938 11 3
	1852	226,775 19 1	521,196 4 5	747,972 3 6	54,377 14 4
	1853	229,722 6 4	530,479 4 5	760,201 10 9	55,659 4 10
	1854	218,565 9 4	549,094 3 –	767,659 12 4	61,214 3 11

Appendix, No. 7. - - - - - - - - -

RETURN of the TOTAL NUMBER of PERSONS in PUBLIC OFFICES or DEPARTMENTS, arranged in FIVE CLASSES; viz. Collectors, Comptrollers, Accountants, &c. &c.;" 3. "The Clerks, not including in that Term Persons who, though upon Mechanical Work, such as Letter Carriers, Sorters, Weighers, Stampers, Tide-Waiters and the like;" 5. "Office- 1853, the Number *Promoted* from one Class to another, the Number who have *Left* within the same Period, and disturbing Causes which may have affected the Number of Admissions or of Resignations, such as the Creation of

* The Returns for the Departments distinguished by an asterisk do not furnish the number of Persons who have *entered* or

Note.—Commissioners *ex-officio* and

PUBLIC OFFICE OR DEPARTMENT FURNISHING A RETURN.	Total Number of Persons in the Office or Department. Classes, No.					The Number of Persons who have *Entered* within the Five Years ending December 1853. Classes, No.					The Number of Persons who have *Left* within the Five Years ending December 1853. Classes, No.				
	1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanical.	5 Messengers.	1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanical.	5 Messengers.	1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanical.	5 Messengers.
1. HOUSE OF LORDS* (*from the Census*)	–	12	27	28	7	–	–	–	–	–	–	–	–	–	–
HOUSE OF COMMONS* (*ditto*)	–	26	41	3	28	–	–	–	–	–	–	–	–	–	–
2. PRIVY COUNCIL OFFICE; and															
Judicial Committee of the Privy Council	1	2	7	3	13	–	–	–	–	–	–	–	3	–	–
Education Committee of Privy Council*		51	40	(*a*)		–	–	–	–	–	–	–	–	–	–
Committee for Trade [Board of Trade] (*b*)	2	16	35	–	14	2	12	19	–	9	2	5	4	–	2
Registrar of Joint Stock Companies*	–	2	5	–	2	–	–	–	–	–	–	–	–	–	–
Registrar of Merchant Seamen	–	3	39	–	5	–	–	9	–	2	–	1	3	–	–
Department of Science and Art, including Marlborough House Normal School, Museum and Library	–	26	9	(*c*)2	17	–	(*d*) 21	(*d*) 9	2	9	–	6	1	–	2
Geological Museum, Jermyn Street, and Geological Survey	–	12	(*e*)22	10	3	–	6	3	4	2	–	2	3	–	–
Designs Office	–	2	3	1	3	–	–	2	1	2	–	1	1	–	1
Museum of Irish Industry	–	7	1	–	8	–	5	1	–	4	–	–	1	–	3
Civil Service Commission*	–	(*f*)2	3	–	4	–	–	–	–	–	–	–	–	–	–
3. PRIVY SEAL OFFICE	1	1	2	–	–	2	2	1	–	–	–	–	2	–	1
4. HOME OFFICE	3	1	21	–	14	8	–	7	–	4	7	–	9	–	4
Counsel to prepare Bills	–	1	2	–	–	–	–	–	–	–	–	–	–	–	–
Directors of Convict Prisons, Convict Establishments Abroad, and Convict Establishment at Home (*g*)	–	64	98	723	72	–	82	115	(*h*) 1,245	60	–	63	78	949	37
Charity Commissioners (*i*)	–	6	15	1	7	–	–	–	–	–	–	–	–	–	–
Copyhold, Inclosure and Tithe Commission	–	5	16	21	4	–	–	–	5	2	–	3	27	5	2
General Board of Health (*l*)	1	10	6	4	4	3	5	5	5	6	3	7	3	2	2
Registrar General of Births, &c. England (*m*)	–	8	43	18	8	–	1	10	2	2	–	1	10	1	2
" " Scotland*	–	3	3	–	1	–	–	–	–	–	–	–	–	–	–
" " Ireland*	–	1	5	–	1	–	–	–	–	–	–	–	–	–	–
Census Commission Office (*o*) - Ireland*	–	3	17	–	2	–	–	–	–	–	–	–	–	–	–
Agricultural Statistics Office (*p*) Ireland*	–		13	–	–	–	–	–	–	–	–	–	–	–	–
Inspectors of Factories	–	18	1	–	1	–	3	1	–	1	–	5	1	–	1
" Mines* (*q*)	–	6	–	–	–	–	–	–	–	–	–	–	–	–	–
Lunacy Commissioners (*r*)	–	7	6	–	5	–	–	1	–	1	–	–	1	–	–
Metropolitan Police Commissioners	–	5	12	–	1	–	–	2	–	–	–	1	2	–	–
" " Courts	–	23	23	32	22	–	6	3	11	15	–	6	3	12	15
Metropolis Roads	–	11	–	–	2	–	4	–	–	–	–	2	–	–	–

(*a*) A number of Law Stationers' Clerks (about 15 on the average) are generally employed without being borne on the Establishment.

(*b*) Addition of 12 Officers on transfer of Mercantile Marine Establishment, and of 20 officers on transfer of the duties of Commissioners of Railways.

(*c*) Does not include mounters.

(*d*) Several of the persons returned in these Classes were in the Civil Service before the constitution of the Department. Several servants employed for a temporary purpose on weekly wages are not included.

(*e*) The greatest proportion of these appointments has been made since 31st December 1853.

(*f*) There are, in addition, Assistant Examiners not permanently attached to the establishment, whose services are only occasional, and who are remunerated in proportion to their attendances.

(*g*) The remodelling of the Convict Establishments, the formation of the office of Directors of Convict Prisons, the erection of new prisons, and the abolition of prisons at Dartmoor, &c., have led to many changes.

(*h*) The large number of discharges and admissions in proportion to the staff, in Class 4 especially, is partly owing to the circumstance that officers concerned in the management of convicts require peculiar personal qualifications for the office. Hence the appointments are made on probation, and are only confirmed after a lengthened trial. The services of those who are not found competent are dispensed with, and others are brought forward to fill the

Appendix, No. 7.

1. "The Political Officers;" 2. "The Permanent Staff or Superior Officers, such as Secretaries, Under Secretaries, bearing the Title, are employed upon Duties which belong more properly to the next Head;" 4. "Persons employed Keepers and Messengers;" showing the Number of Persons who have *Entered* within the Five Years ending December showing how many Vacancies have been caused by Death, Superannuation, and from other Causes, also any special new Departments, or the Abolition of old ones.

have *left* during a period of *Five* years; only the Total Strength of the Establishment is therefore given.
other unpaid Officers are omitted.

The Number of Persons *Promoted* from one Class to another within the same Period.					The Number of Persons who have left within the same Period; showing the Vacancies caused by Death (D.), Superannuation (S.), Resignations and from other Causes (R.)													PUBLIC OFFICE OR DEPARTMENT FURNISHING A RETURN.
Classes, No.					Class 1. (Political.)			Class 2. (Superior Officers.)			Class 3. (Clerks.)			Class 4. (Mechanical.)			Class 5. (Messengers.)		
1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanicl.	5 Messengers.	D.	S.	R.	D.	S.	R.	D.	S.	R.	D.	S.	R.	D.	S.	R.	
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	HOUSE OF LORDS (*from the Census*).
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	HOUSE OF COMMONS (*ditto.*)
–	–	1	–	–	–	–	–	–	–	–	1	2	–	–	–	–	–	–	–	PRIVY COUNCIL OFFICE. Judicial Committee of the Privy Council.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Education Committee of Privy Council.
–	–	–	–	–	–	–	2	1	1	3	1	–	3	–	–	–	2	–	–	Committee for Trade [Board of Trade.]
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Registrar of Joint Stock Companies.
–	–	2	–	–	–	–	–	–	–	1	1	–	2	–	–	–	–	–	–	Registrar of Merchant Seamen.
–	6	–	–	–	–	–	–	2	–	4	–	–	1	–	–	–	1	–	1	Department of Science and Art, including Marlborough House, Normal School, Museum and Library.
–	–	–	1	–	–	–	–	1	–	1	–	–	3	–	–	–	–	–	–	Geological Museum, Jermyn Street, and Geological Survey.
–	–	–	–	–	–	–	–	–	–	1	–	–	1	–	–	–	–	–	1	Designs Office.
–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	1	–	2	Museum of Irish Industry.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Civil Service Commission.
–	–	–	–	–	–	–	–	–	–	–	1	–	1	–	–	–	–	–	1	PRIVY SEAL OFFICE.
–	–	11	–	–	–	–	7	–	–	–	–	7	2	–	–	–	–	4	–	HOME OFFICE.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Counsel to prepare Bills.
–	4	10	–	–	–	–	–	2	6	55	1	1	76	22	15	(*h*) 912	4	3	30	Directors of Convict Prisons, Convict Establishments Abroad, and Convict Establishment at Home.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Charity Commissioners.
–	–	–	–	–	–	–	–	1	–	(*k*) 2	(*k*) 2	–	(*k*) 25	–	–	(*k*) 5	–	–	(*k*) 2	Copyhold, Inclosure and Tithe Commission.
–	–	–	–	–	–	–	3	1	–	6	–	–	3	–	–	2	–	–	2	General Board of Health.
–	–	(*n*) 19	–	–	–	–	–	1	–	–	4	–	6	–	–	1	1	–	1	Registrar General of Births, &c. England.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	" " Scotland.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	" " Ireland.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Census Commission Office, - Ireland.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Agricultural Statistics Office - Ireland.
–	–	–	–	–	–	–	–	2	–	3	–	–	1	–	–	–	–	–	1	Inspectors of Factories.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	" Mines.
–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	Lunacy Commissioners.
–	–	–	–	–	–	–	–	–	1	–	1	1	–	–	–	–	–	–	–	Metropolitan Police Commissioners.
–	–	–	3	–	–	–	–	2	2	2	–	1	2	3	5	4	3	3	9	" " Courts.
–	2	–	–	–	–	–	–	2	–	–	–	–	–	–	–	–	–	–	–	Metropolis Roads.

(*continued*)

vacancies. The rigid discipline which is maintained, and the generally distasteful nature of the duties, also cause many resignations; the subordinate officers being generally men in middle life, most of whom have either a small pension to fall back upon, or the means of earning a livelihood elsewhere.

(*i*) A new office; all entered since October 1853.

(*k*) Retirements consequent upon the consolidation of the Tithe and Copyhold with the Inclosure Commissioners.

(*l*) Several medical men employed for short periods in 1848, 1849 and 1853, are not included in this Return.

(*m*) Besides these persons who are engaged at the central office, there are the following local officers in England and Wales: 628 Superintendent Registrars, 2,196 Registrars of Births and Deaths, and 1,217 Registrars of Marriages. Most of these persons, however, are partly engaged in other occupations. The Registrars are paid out of the local rates.

(*n*) 15 of these promotions were occasioned by an alteration in the classification in 1851.

(*o*) The employment in the Census Office is only temporary, and will soon cease.

(*p*) Persons employed as task-workers are not included in this Return, as the work is done at their own homes.

(*q*) The present number of Inspectors of Mines is 12, six having been appointed in Nov. 1855. The office was created in 1850.

(*r*) There are besides five unpaid Commissioners.

RETURN of the Number of Persons in Public Offices or Departments, arranged in Five Classes; - - - - - - -

PUBLIC OFFICE OR DEPARTMENT FURNISHING A RETURN.	Total Number of Persons in the Office or Department. Classes, No.					The Number of Persons who have *Entered* within the Five Years ending December 1853. Classes, No.					The Number of Persons who have *Left* within the Five Years ending December 1853. Classes, No.				
	1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanical.	5 Messengers.	1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanical.	5 Messengers.	1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanical.	5 Messengers.
4. HOME OFFICE—*continued.*															
Poor Law Board, England	2	15	44	–	6	7	6	5	–	1	5	1	2	–	1
„ „ Ireland	–	30	91	–	15	–	(*b*) 15	53	–	10	–	4	58	–	–
„ „ Scotland*	–	2	5	–	2	–	–	–	–	–	–	–	–	–	–
Registrar of Friendly Societies	–	1	3	–	1	–	–	2	–	1	–	–	1	–	1
Registrar of Metropolitan Buildings* (*Census*)	–	4	10	–	2	–	–	–	–	–	–	–	–	–	–
State Paper Office (*c*)	–	2	4	–	3	–	–	2	–	2	–	–	2	–	2
Public Record Office	1	10	19	43	5	1	–	4	6	1	1	3	2	8	–
Queen's Remembrancer	–	1	11	2	3	–	–	2	–	–	–	–	2	–	–
5. FOREIGN OFFICE (*d*)	4	1	39	1	4	15	–	9	–	1	15	–	9	–	1
Diplomatic Establishment*	–	88	–	–	–	–	–	–	–	–	–	–	–	–	–
Consular Establishment*	–	(*e*)250	–	–	–	–	–	–	–	–	–	–	–	–	–
6 COLONIAL OFFICE	2	7	39	–	11	4	2	5	–	4	4	2	3	–	4
Colonial Establishments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Colonial Land and Emigration Office	–	6	49	–	4	–	–	41	–	3	–	–	35	–	3
Convict Establishments Abroad*	–	110	50	559	8	–	–	–	–	–	–	–	–	–	–
7. SECRETARY OF STATE FOR WAR	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
War Office	1	6	(*g*)92	2	17	3	2	46	2	13	3	3	36	–	11
Ordnance Office	5	209	562	2,413	24	10	26	129	1,208	4	6	71	141	939	7
Ordnance Survey	–	18	892	65	612	–	–	510	10	688	–	3	299	4	514
Commander-in-Chief's Office	–	3	12	–	6	–	1	3	–	1	–	2	2	–	1
Adjutant-General's Office	–	–	13	–	4	–	–	2	–	1	–	–	3	–	1
Quartermaster-General's Office	–	–	7	11	5	–	–	–	3	5	–	–	–	3	5
Army Medical Department	–	1	6	–	2	–	–	1	–	–	–	–	–	–	–
Judge Advocate-General's Office	1	1	3	–	3	–	–	1	–	–	–	–	1	–	–
Recruiting Department	–	1	6	–	2	–	–	1	–	1	–	–	1	–	1
Chaplain-General of the Forces* (*Census*)	–	2	–	–	–	–	–	–	–	–	–	–	–	–	–
Lieut.-General Commanding in Ireland	–	1	2	–	2	–	1	1	–	–	–	1	1	–	–
Deputy Quartermaster-General, Ireland	–	–	7	–	1	–	–	1	–	1	–	–	1	–	1
Deputy Adjutant-General, Ireland	–	–	(*i*) 8	–	1	–	–	–	–	–	–	–	–	–	–
Chelsea Hospital Commissioners	–	1	11	–	3	–	1	(*k*) 6	–	–	–	1	1	–	–
Royal Military College, Chelsea	–	(*l*)3	4	–	–	–	–	–	–	–	–	–	–	–	–
„ „ Asylum, ditto	–	–	–	2	–	–	–	–	1	–	–	–	–	1	–
Royal Hospital, Kilmainham	–	5	2	–	(*m*)15	–	1	–	–	–	–	1	–	–	2
Royal Hibernian Military School	–	1	3	–	2	–	1	1	–	–	–	–	–	–	–
8. ADMIRALTY, including	8	174	566	71 (*n*)	71	18	128	244	30	21	18	129	232	43	19
H. M. Dockyards*				13,600	–	–	–	–	–	–	–	–	–	–	–
Greenwich Hospital (Civil Branch)* (*Census*)	–	12	13	278	–	–	–	–	–	–	–	–	–	–	–
9. BOARD OF CONTROL FOR INDIA	2	2	27	–	6	2	1	4	–	1	2	1	2	–	1
10. ECCLESIASTICAL COMMISSION	–	2	20	–	4	–	–	4	–	–	–	1	7	–	–
Church Building Commissioners	–	4	4	–	2	–	–	–	–	1	–	–	–	–	1
Queen Anne's Bounty	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

(*a*) Four Copyists promoted to Supplemental Class.
(*b*) Of these, 7 had been previously employed as temporary Inspectors.
(*c*) Four temporary Clerks (not included in the Return) are employed under the Commission for printing the State Papers.
(*d*) Exclusive of 18 Queen's Messengers for foreign service and 8 for Home service, who are paid out of the Messengers' Fund, and of 2 Assistant Office-keepers, 2 Porters, 1 extra Doorkeeper and 1 Lamplighter, who are paid out of the Contingent Fund.
(*e*) Of the 250 members of the Consular Establishment, 60 are subject to superannuation deductions, and 190 are exempt.
(*f*) Left the office for other employment, or their services no longer required.
(*g*) Six extra Clerks at fixed salaries; 8 temporary Clerks not on establishment.
(*h*) Promoted to Class 3.

- - - - - with the Numbers who have Entered or Left within the Five Years ending December 1853—*continued*.

The Number of Persons *Promoted* from one Class to another within the same Period.					The Number of Persons who have left within the same Period; showing the Vacancies caused by Death (D.), Superannuation (S.), Resignations and from other Causes (R.)														PUBLIC OFFIC OR DEPARTMENT FURNISHING A RETURN.
Classes, No.					Class 1. (Political.)			Class 2. (Superior Officers.)			Class 3. (Clerks.)			Class 4. (Mechanical.)			Class 5. (Messengers.)			
1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanical.	5 Messengers.	D.	S.	R.	D.	S.	R.	D.	S.	R.	D.	S.	R.	D.	S.	R.	
		(*a*)																		HOME OFFICE—*continued*.
–	–	4	–	–	1	–	4	–	–	1	2	–	–	–	–	–	1	–	–	Poor Law Board, England.
–	–	–	–	–	–	–	–	–	–	4	8	–	50	–	–	–	1	–	3	,, ,, Ireland.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	,, ,, Scotland.
–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	1	Registrar of Friendly Societies.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Registrar of Metropolitan Buildings (*Census*).
–	–	–	–	–	–	–	–	–	–	–	1	–	1	–	–	–	2	–	–	State Paper Office.
–	2	3	–	–	1	–	–	–	2	1	–	–	2	1	–	7	–	–	–	Public Record Office.
–	–	–	–	–	–	–	–	–	–	–	1	–	1	–	–	–	–	–	–	Queen's Remembrancer.
–	–	–	–	–	–	–	15	–	–	–	1	2	6	–	–	–	1	–	–	FOREIGN OFFICE.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Diplomatic Establishment.
–	–	–	–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	Consular Establishment.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	1	1	COLONIAL OFFICE.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Colonial Establishments.
–	–	–	–	–	–	–	–	–	–	–	3	–	(*f*) 32	–	–	–	1	1	1	Colonial Land and Emigration Office.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Convict Establishments Abroad.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	SECRETARY OF STATE FOR WAR.
–	2	30	2	–	–	–	3	–	3	–	8	5	23	–	–	–	3	4	4	War Office.
–	17	198	194	–	–	–	6	29	38	4	43	57	41	140	154	645	2	5	–	Ordnance Office.
–	–	–	–	(*h*) 228	–	–	–	2	1	–	28	–	271	–	–	4	4	–	510	Ordnance Survey.
–	–	3	–	1	–	–	–	1	–	1	–	2	–	–	–	–	–	1	–	Commander-in-Chief's Office.
–	–	2	–	–	–	–	–	–	–	–	–	2	1	–	–	–	1	–	–	Adjutant-General's Office.
–	–	–	7	1	–	–	–	–	–	–	–	–	–	3	–	–	2	1	2	Quartermaster-General's Office.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Army Medical Department.
–	–	2	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	Judge Advocate-General's Office.
–	–	1	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	1	Recruiting Department.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Chaplain-General of the Forces (*Census*).
–	–	–	–	–	–	–	–	1	–	–	1	–	–	–	–	–	–	–	–	Lieut.-General Commanding in Ireland.
–	–	2	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	1	Deputy Quartermaster-General, Ireland.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Deputy Adjutant-General, Ireland.
–	–	–	–	–	–	–	–	1	–	–	–	–	1	–	–	–	–	–	–	Chelsea Hospital Commissioners.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Royal Military College, Chelsea.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	,, ,, Asylum, ditto.
–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	2	–	–	Royal Hospital, Kilmainham.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Royal Hibernian Military School.
–	–	77	1	6	1	–	17	19	18	92	26	35	171	3	18	22	5	8	6	ADMIRALTY, including H. M. Dockyards.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Greenwich Hospital (Civil Branch) (*Census*).
–	–	4	–	–	–	–	2	–	1	–	–	–	2	–	–	–	1	–	–	BOARD OF CONTROL FOR INDIA.
–	1	6	–	–	–	–	–	–	–	1	1	–	6	–	–	–	–	–	–	ECCLESIASTICAL COMMISSION.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	Church Building Commissioners.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Queen Anne's Bounty.

(*continued*)

(*i*) One of whom is also office-keeper.

(*k*) Temporary Clerks employed by authority of the Treasury. The political officers are not noticed, as they hold other appointments in the public service.

(*l*) Governor, Lieut.-Governor and Paymaster.

(*m*) Twelve of these are nurses.

(*n*) This is a rough statement of the number of shipwrights, labourers and others in the dockyards at home and abroad in receipt of *day pay*. In December 1853 there were 12,508 persons employed as foremen, labourers, &c. in the dockyards entitled to pensions without payment of superannuation deductions; their aggregate annual pay amounted to 821,085 *l*. Of 3,740 persons now in the receipt of civil pensions under the Admiralty, 3,249 consist of artificers, &c. who have paid no deductions.

RETURN of the Number of Persons in Public Offices or Departments, arranged in Five Classes; - - - - - -

PUBLIC OFFICE OR DEPARTMENT FURNISHING A RETURN.	Total Number of Persons in the Office or Department. Classes, No.					The Number of Persons who have *Entered* within the Five Years ending December 1853. Classes, No.					The Number of Persons who have *Left* within the Five Years ending December 1853. Classes, No.				
	1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanical.	5 Messengers.	1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanical.	5 Messengers.	1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanical.	5 Messengers.
11. BRITISH MUSEUM - - - -	–	16	56	96	33	–	–	28	20	14	–	5	17	8	9
12. TREASURY - - - - - -	7	20	46	–	25	–	4	15	–	7	–	7	12	–	6
Comptroller of the Exchequer - -	–	2	11	–	5	–	–	1	–	–	–	–	2	–	–
National Debt Office - - - -	1	8	24	–	5	–	1	13	–	3	–	2	11	–	3
Public Works Loan Commissioners -	–	3	1	–	3	–	–	–	–	–	–	–	–	–	–
Audit Office (*b*) - - - - -	–	19	101	–	11	–	2	42	–	1	–	11	27	–	1
Paymaster-general's Office (*c*) - -	1	1	59	–	12	2	–	6	–	3	2	–	6	–	3
Paymaster of Civil Services, Ireland (*d*) -	–	5	12	–	3	–	1	9	–	–	–	2	3	–	–
Paymaster of Civil Record Branch - -	–	1	2	–	1	–	–	–	–	–	–	–	–	–	–
Queen's and Lord Treasurer's Remembrancer, Scotland - - - -	–	3	8	4	1	–	–	3	2	1	–	–	3	2	1
Royal Mint (*e*) - - - - - -	–	10	10	76	6	–	2	7	54	1	1	15	6	9	2
Office of Works & Public Buildings — In-door Establishment*	1	14	20	2	5	–	–	–	–	–	–	–	–	–	–
Public Buildings — Out-door „ *	–	(*f*)31	–	–	124	–	–	–	–	–	–	–	–	–	–
Board of Works, Ireland - - -	–	8	38	–	4	–	–	27	–	1	–	1	8	–	1
Stationery Office - - - - -	–	8	22	15	3	–	2	6	4	1	–	2	5	6	1
London Gazette Office * - - -	–	2	2	1	–	–	–	–	–	–	–	–	–	–	–
Customs - - - - - - -	–	1286	814	2953	91	–	85	235	1012	28	–	313	176	765	27
Inland Revenue, London - - -	–	38	674	159	33	–	1	116	11	5	–	20	132	43	11
„ Provincial - - -	–	120	3921	1184	9	–	2	693	752	5	–	38	1343	584	1
Post Office, London - - - -	1	63	717	2239	142	3	1	362	634	60	2	3	267	324	33
„ Dublin - - - -	–	20	133	211	8	–	–	98	60	3	–	2	94	59	3
„ Edinburgh - - - -	–	15	89	143	9	–	–	43	28	–	–	3	38	28	–
„ Provincial in England and Wales	–	579	561	11684	1	–	186	465	6428	–	–	184	387	5377	–
„ „ Ireland - -	–	209	70	1839	–	–	126	57	1448	–	–	123	46	846	–
„ „ Scotland - -	–	188	86	1749	–	–	91	63	840	–	–	91	51	683	–
Office of Woods and Forests and Land Revenue* (*g*) - - - -	–	9	27	7	5	–	–	–	–	–	–	–	–	–	–
Office of Land Revenue Records - -	–	1	1	2	1	–	–	–	–	–	–	–	–	–	–
13. IRISH AND SCOTCH OFFICES; viz.															
Lord Lieutenant of Ireland - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Chief Secretary for Ireland - -	1	2	19	–	15	2	2	7	–	5	2	3	16	–	11
Inspector-General of Prisons, Ireland -	–	7	5	–	3	–	4	4	–	1	–	1	2	–	1
Registrar of Deeds (*h*) - - -	–	6	52	1	1	–	2	30	1	1	–	2	14	–	1
Registration of Judgments „ -	–	3	9	–	1	–	–	4	–	–	–	–	3	–	–
Lord Advocate, Scotland - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Crown Agent - - - Scotland	–	1	2	–	1	–	–	1	–	–	–	–	–	–	–
Keepers of Great and Privy Seal „ -	–	1	–	–	–	–	1	–	–	–	–	–	–	–	–
Register and Keeper of Signet (*i*) „ -	–	9	6	–	2	–	5	5	–	1	–	2	–	–	1
Lord Clerk Register * - „ -	1	3	10	–	5	–	–	–	–	–	–	–	–	–	–
Director of Chancery - - „ -	–	1	2	–	–	–	–	–	–	–	–	–	–	–	–
Keeper of the Registers of Sasines „ -	–	2	3	–	–	–	1	1	–	–	–	–	1	–	–
TOTAL - - -	47	4021	10752	40258	1662	82	851	3696	13829	1020	73	1156	3663	10701	768
Deduct Persons in Offices for which the numbers who have Entered or Left in Five Years are not given (*k*) -	2	633	291	14478	196	–	–	–	–	–	–	–	–	–	–
TOTAL - - -	45	3388	10461	25780	1466	82	851	3606	13829	1020	73§	1156‖	3663¶	10701 **	768††

(*a*) Five resigned to enter into employment not in the public service.

(*b*) Exclusive of the temporary Clerks (14); the porters and house servants have also been omitted.

(*c*) An extensive reduction of the Department in 1848 has affected the number of promotions and retirements by superannuation in the period.

(*d*) The additions made to this Department were in consequence of the increase of permanent duties under the several Drainage Acts.

(*e*) A change was made in 1851 in the constitution of the Mint, when the whole Establishment was entirely remodelled.

(*f*) Consisting of 19 Superintendents of Royal Parks and Gardens, Roads, &c., and 12 Clerks of the Works.

(*g*) These numbers do not include the Receivers, of whom there are 17 in England, Scotland and Ireland; or the Deputy Surveyors and other officers of the Royal Forests.

(*h*) Prior to the last three years the number of Clerks averaged between 30 and 40. Within the latter year the business of the office has been much increased, owing in a great measure to the operations of the Encumbered Estates Court.

- - - - - with the Numbers who have Entered or Left within the Five Years ending December 1853—*continued*.

The Number of Persons *Promoted* from one Class to another within the same Period.					The Number of Persons who have left within the same Period; showing the Vacancies caused by Death (D.), Superannuation (S.), Resignations and from other Causes (R.).														PUBLIC OFFICE OR DEPARTMENT FURNISHING A RETURN.
Classes, No.					Class 1. (Political.)			Class 2. (Superior Officers.)			Class 3. (Clerks).			Class 4. (Mechanical.)			Class 5. (Messengers.)			
1 Political.	2 Superior Officers.	3 Clerks.	4 Mechanical.	5 Messengers.	D.	S.	R.	D.	S.	R.	D.	S.	R.	D.	S.	R.	D.	S.	R.	
–	5	27	30	–	–	–	–	3	1	1	2	–	15	6	–	2	3	–	6	BRITISH MUSEUM.
–	5	15	–	–	–	–	–	2	5	–	3	3	6	–	–	–	2	3	1	TREASURY.
–	–	–	–	–	–	–	–	–	–	–	1	–	1 (a)	–	–	–	–	–	–	Comptroller of the Exchequer.
–	5	–	–	–	–	–	–	1	1	–	1	3	7	–	–	–	1	–	2	National Debt Office.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Public Works Loan Commissioners.
–	7	–	–	–	–	–	–	1	7	3	5	10	12	–	–	–	–	1	–	Audit Office.
–	–	2	–	–	–	–	2	–	–	–	–	1	5	–	–	–	3	–	–	Paymaster-general's Office.
–	–	9	–	–	–	–	–	1	–	1	–	2	1	–	–	–	–	–	–	Paymaster of Civil Services, Ireland
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Paymaster of Civil Record Branch.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Queen's and Lord Treasurer's Remembrancer, Scotland.
–	–	–	–	–	–	–	1	1	4	10*	1	2	3†	–	4	5‡	2	–	–	Royal Mint.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Office of Works & Public Buildings — In-door Establishment.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Public Buildings — Out-door ,,
–	–	9	–	–	–	–	–	–	1	–	1	1	6	–	–	–	–	1	–	Board of Works, Ireland.
–	–	–	–	–	–	–	–	1	–	1	3	1	1	5	1	–	–	1	–	Stationery Office.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	London Gazette Office.
–	54	47	181	–	–	–	–	76	198	39	40	66	70	217	266	282	11	8	8	Customs.
–	–	–	–	–	–	–	–	3	15	2	37	40	55	12	21	10	7	3	1	Inland Revenue, London.
–	–	–	–	–	–	–	–	13	22	3	291	773	279	46	88	450	–	–	1	,, Provincial.
–	–	17	–	–	–	–	2	2	1	–	30	13	224	106	13	205	8	1	24	Post-Office, London.
–	–	3	–	–	–	–	–	1	1	–	10	11	73	9	8	42	1	–	2	,, Dublin.
–	–	8	–	–	–	–	–	1	1	1	3	2	33	4	5	19	–	–	–	,, Edinburgh.
–	–	49	–	–	–	–	–	41	–	143	32	–	355	690	–	4687	–	–	–	,, Provincial in England and Wales.
–	–	6	–	–	–	–	–	29	–	94	4	–	42	125	–	721	–	–	–	,, ,, Ireland.
–	–	5	–	–	–	–	–	22	–	69	2	–	49	157	–	526	–	–	–	,, ,, Scotland.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Office of Woods and Forests and Land Revenue.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Office of Land Revenue Records.
																				IRISH AND SCOTCH OFFICES; viz.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Lord Lieutenant of Ireland.
–	–	–	–	–	–	–	2	–	–	3	1	3	12	–	–	–	1	–	10	Chief Secretary for Ireland.
–	1	–	–	–	–	–	–	1	–	–	1	–	1	–	–	–	–	–	1	Inspector-general of Prisons, Ireland.
–	–	–	–	–	–	–	–	–	2	–	6	3	5	–	–	–	1	–	–	Registrar of Deeds ,,
–	–	–	–	–	–	–	–	–	–	–	–	1	2	–	–	–	–	–	–	Registration of Judgments ,,
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Lord Advocate, Scotland.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Crown Agent - - - Scotland.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Keepers of Great and Privy Seal ,,
–	–	–	–	–	–	–	–	2	–	–	–	–	–	–	–	–	–	1	–	Register and Keeper of Signet - ,,
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Lord Clerk Register - - ,,
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Director of Chancery - - ,,
–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	Keeper of the Registers of Sasines ,,
–	111	567	419	236	3	–	66	270	332	552	612	1050	1995	1549	598	8552	81	50	636	- - TOTAL.
–					–	–	–		–	–	–	–	–	–	–	–	–	–	–	Deduct Persons in Offices for which the Numbers who have Entered or Left in Five Years are not given.
–	111	567	419	236	3	–	66	270	332	552	612	1050	1995	1549	598	8552	81	50	636	- - TOTAL.

(*i*) The office of Auditor of Exchequer was combined with that of the Queen's and Lord Treasurer's Remembrancer, in consequence of which the Chief Clerk in the former of these offices was placed on a superannuation allowance. The service of one of the Deputy Keepers of Records was discontinued, and four Searchers and five Clerks were nominated in consequence of a new regulation in the Department of the Lord Clerk Register.

(*k*) These numbers represent the sum of the persons engaged in the Departments distinguished by an asterisk (*) in the Table from which complete Returns of the numbers who have left or entered during *Five* years have not been received.

* Eight retired with compensation.
† Two retired with compensation.
‡ Two retired with gratuity, and 3 discharged.
§ Includes 4 persons
‖ Includes 2 ,,
¶ Includes 6 ,,
** Includes 2 ,,
†† Includes 1 ,,
} the cause of whose leaving is not stated.

Appendix, No. 7.

Total Number of Persons in the Offices, with the Numbers Entering and Leaving in the Five Years ending 1853.*

CLASSES.	Total in the Offices at the End of 1853.*	Number that have Entered during the 5 Years ending 1853.	Number that have Left during the same Period.	Deaths.	Super-annuations.	Resignations and other Causes.
SUMMARY of the Classes - -	41,140	19,388	16,346	2,515	2,030	11,801
1. Political Officers - - -	45	82	69	3	- -	66
2. Permanent Staff and Superior Officers - - - -	3,388	851	1,154	270	332	552
3. Clerks - - - - - -	10,461	3,606	3,657	612	1,050	1,995
4. Persons on Mechanical Work -	25,780	13,829	10,699	1,549	598	8,552
5. Office Keepers, Messengers, &c.	1,466	1,020	767	81	50	636

* Includes only the Offices that have made complete Returns. In a certain Number of small Offices the changes took place subsequently to 1853. These circumstances do not affect the results.

Average Numbers in the Offices, and the Numbers Annually Entering and Leaving.

CLASSES.	Average Number in the Offices during the 5 Years 1849–53.	Average Number annually		Average Number Leaving annually		
		Entering.	Leaving.	By Death.	By Super-annuation.	By Resignation and by other Causes.
SUMMARY of the Classes - -	39619·0	3877·6	3269·2	503·0	406·0	2360·2
1. Political Officers - - -	38·5	16·4	13·8	·6	- - -	13·2
2. Permanent Staff and Superior Officers - - - -	3539·5	170·2	230·8	54·0	66·4	110·4
3. Clerks - - - - - -	10486·5	721·2	731·4	122·4	210·0	399·0
4. Persons on Mechanical Work -	24215·0	2765·8	2139·8	309·8	119·6	1710·4
5. Office Keepers, Messengers, &c.	1339·5	204·0	153·4	16·2	10·0	127·2

Proportional Numbers Annually Entering and Leaving.

CLASSES.	To every 100 in the Office.				
	The Average Number annually		The Average Number annually Leaving		
	Entering.	Leaving.	By Death.	By Super-annuation.	By Resignation and by other Causes.
SUMMARY of the Classes - - - - -	9·8	8·3	1·3	1·0	6·0
1. Political Officers - - - - - -	42·6	35·9	1·6	- - -	34·3
2. Permanent Staff and Superior Officers - -	4·9	6·5	1·5	1·9	3·1
3. Clerks - - - - - - - -	6·9	7·0	1·2	2·0	3·8
4. Persons on Mechanical Work - - -	11·4	8·9	1·3	·5	7·1
5. Office Keepers, Messengers, &c. - - -	15·2	11·4	1·2	·7	9·5

PERMANENT STAFF OR SUPERIOR OFFICERS AND CLERKS.

Total Number in the Offices, with the Numbers Entering and Leaving, in the Five Years ending 1853.

CLASSES.	Total in the Offices at the End of 1853.	Number that have Entered during the 5 Years ending 1853.	Number that have Left during the same Period.	Deaths.	Super-annuations.	Resignations and other Causes.
Permanent Staff and Superior Officers (Class 2) and Clerks (Class 3) - -	13,849	4,457	4,811	882	1,382	2,547

Average Numbers in the Offices, and the Numbers Annually Entering and Leaving.

CLASSES.	Average Number in the Offices during the 5 Years.	Average Number annually		Average Number Leaving annually		
		Entering.	Leaving.	By Death.	By Super-annuation.	By Resignation and by other Causes.
Permanent Staff and Superior Officers (Class 2) and Clerks (Class 3) -	14026·0	891·4	962·2	176·4	276·4	509·4

Proportional Numbers Annually Entering and Leaving.

CLASSES.	To every 100 in the Office.				
	The Average Number annually		The Average Number annually Leaving		
	Entering.	Leaving.	By Death.	By Super-annuation.	By Resignation and by other Causes.
Permanent Staff and Superior Officers (Class 2) and Clerks (Class 3) - - - - - -	6·4	6·9	1·3	2·0	3·6

28 January 1856.

Appendix, No. 8.

"DIGEST of the RETURN of the 12th July 1833 (No. 514.) of the Establishments of the Public Departments in 1821 and 1832, respectively; showing the Reduction or Increase of Salary per Head in all the Particulars recited in this Return, except in those Cases where absolute Reduction has taken place; stating also, the Number of Persons in each Case so affected; also, the Total Number of Persons in each Department whose Salaries have been Raised or Reduced, and the Total Amounts of Reduction and of Increase."

TREASURY.

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Not paying Deduction (8).	£.	£.		£.		£.
Chancellor of the Exchequer	220	- -	1	220		
Lords Commissioners	20	- -	4	80		
Secretaries	1,500	- -	2	3,000		
	TOTAL —		7	3,300		
				TOTAL +		
Paying Deduction (68).						
Assistant secretary	1,000	- -	1	1,000		
Chief clerks	50	- -	4	200		
Principal clerk assistant to secretaries	300	- -	1	300		
Senior clerks	59	- -	8	472		
Assistant clerks	23	- -	16	368		
Junior clerks	43	- -	11	473		
Clerk in Irish department	- -	50	- -	- -	1	50
Clerks of the Bills	- -	41	- -	- -	2	82
Keepers of papers	25	- -	2	50		
Auditor of Civil List (now also principal clerk assistant to secretaries)	- -					
First clerk and superintendent of Parliamentary Returns	- -	200	- -	- -	1	200
Colonial clerk (previously secretary to the Colonial Audit Office)	- -	100	- -	- -	1	100
Doorkeepers and messengers	- -	3	- -	- -	15	45
	TOTAL —		43	2,863		
				TOTAL +	20	477

COMMISSARIAT DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (33).	£.	£.		£.		£.
Agent for Commissariat supplies	300	- -	1	300		
Assistant - - - ditto	200	- -	1	200		
Clerks at the head of separate departments	49	- -	5	245		
Senior clerks, 1st class	- -	27	- -	- -	5	135
Ditto - - 2d class	- -	60	- -	- -	5	300
Junior clerks	- -	5	- -	- -	13	65
Messengers	- -	10	- -	- -	2	20
	Total —		7	745		
				Total +	25	520

SOLICITOR OF THE TREASURY'S DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (6).	£.	£.		£.		£.
Assistant solicitor	- -	300	- -	- -	1	300
Clerks	- -	16	- -	- -	3	48
	Total —					
				Total +	4	348

HOME DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Not paying Deduction (3).	£.	£.		£.		
Secretary of State	1,000	- -	1	1,000		
Under Secretaries of State	500	- -	2	1,000		
	Total —		3	2,000		
				Total +		
Paying Deduction (27).						
Senior clerks	- -	16	- -	- -	4	64
Junior clerks	- -	41	- -	- -	9	369
Extra clerks	- -	73	- -	- -	3	219
Chamber keepers, office porter, and housekeeper	18	- -	7	126		
	Total —		7	126		
				Total +	16	652

FOREIGN OFFICE.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Not paying Deduction (3).						
Principal Secretary of State	1,000	- -	1	1,000		
Under Secretaries of State	750	- -	2	1,500		
		Total —	3	2,500		
				Total +		
Paying Deduction (36).						
Chief clerk	111	- -	1	111		
Senior clerks	67	- -	4	268		
Clerks	70	- -	13	910		
Clerk attached to chief clerk's department	- -	205	- -	- -	1	205
Sub-librarian	- -	225	- -	- -	1	225
		Total —	18	1,289		
				Total +	2	430

COLONIAL DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Not paying Deduction (3).						
Secretary of State	1,000	- -	1	1,000		
Under Secretaries of State	750	- -	2	1,500		
		Total —	3	2,500		
				Total +		
Paying Deduction (24).						
Chief clerk	- -	175	- -	- -	1	175
Clerks of the 1st class	97	- -	5	485		
Clerks of the 2d class	- -	12	- -	- -	5	60
Clerks of the 3d class	- -	10	- -	- -	5	50
Librarian and clerk of Parliamentary Papers	- -	381	- -	- -	1	381
Colonial council	- -	249	- -	- -	1	249
		Total —	5	485		
				Total +	13	915

PRIVY COUNCIL DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (16).	£.	£.		£.		£.
Clerks of the council in ordinary	900	- -	2	1,800		
Under clerks	- -	87	- -	- -	7	609
Receiver of Clergy Returns	- -	100	- -	- -	1	100
		Total —	2	1,800		
				Total +	8	709

COMMITTEE OF PRIVY COUNCIL FOR TRADE.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (21).	£.	£.		£.		£.
Assistant secretaries	- -	250	- -	- -	2	500
Law clerk	300	- -	1	300		
Clerks	117	- -	7	819		
Office-keeper, messengers, door-keeper, and housekeeper	- -	22	- -	- -	6	132
		Total —	8	1,119		
				Total +	8	632

ADMIRALTY.

Navy Pay, Victualling, and Marine Pay Offices, and Scientific Branch.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Not paying Deduction (8).	£.	£.		£.		£
Lords Commissioners of the Admiralty	- -	12	- -	- -	6	96
Secretaries	500	- -	2	1,000		
		Total —	2	1,000		
				Total +	6	96

ADMIRALTY.—Navy Pay, Victualling, and Marine Pay Offices, and Scientific Branch—*continued.*

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount +
Paying Deduction (715):	£.	£.		£.		£.
Surveyor	66	- -	1	66		
Commissioners of the Navy	114	- -	2	228		
Ditto - - of Victualling	- -	143	- -	- -	2	286
Clerks	5	- -	208	1,040		
Draughtsmen to the Surveyor of Buildings	75	- -	2	150		
Draughtsmen to the Surveyors of the Navy	50	- -	2	100		
Head Messengers	3	- -	3	9		
Assistant to Hydrographer	- -	200	- -	- -	1	200
Astronomer Royal and Superintendent of Chronometers	- -	223	- -	- -	1	223
Assistants to ditto	- -	22	- -	- -	6	132
NAVAL YARDS AT HOME AND ABROAD:						
Resident Commissioners	1,012	- -	6	6,072		
Master Shipwrights and Assistants	- -	10	- -	- -	16	160
Timber Masters or Receivers	- -	31	- -	- -	6	186
Masters Attendant and Assistants, and Harbour Master	- -	35	- -	- -	11	385
Storekeepers	- -	11	- -	- -	11	121
Secretaries to Commissioners and Clerks	34	- -	121	4,114		
Masters of Trades	- -	4	- -	- -	14	56
Foremen of the Yard and of Trades, Measurers, Quartermen, and Timber Converters	- -	32	- -	- -	132	4,224
Surgeons and Assistants	- -	41	- -	- -	9	369
Boatswains	15	- -	10	150		
Wardens	- -	15	- -	- -	6	90
Chaplains	36	- -	6	216		
VICTUALLING YARDS, AND MEDICAL AND TRANSPORT DEPARTMENTS AT HOME AND ABROAD:						
Principal officers	40	- -	59	2,360		
Clerks	- -	36	- -	- -	42	1,512
Inferior officers	- -	11	- -	- -	24	264
		TOTAL —	420	14,505		
				TOTAL +	281	8,208

DEPARTMENT FOR AUDITING THE PUBLIC ACCOUNTS.

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (92).	£.	£.		£.		£.
Commissioners for Auditing the Public Accounts	- -	8	- -	- -	6	48
OFFICERS AND CLERKS ON AUDIT OFFICE ESTABLISHMENT:						
Secretary	- -	150	- -	- -	1	150
Inspectors	- -	44	- -	- -	7	308
Clerks of 1st class	- -	48	- -	- -	7	336
„ 2d „	- -	40	- -	- -	10	400
„ 3d „	- -	24	- -	- -	18	432
„ 4th „	- -	2	- -	- -	12	24

DEPARTMENT FOR AUDITING THE PUBLIC ACCOUNTS—*continued.*

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
OFFICERS AND CLERKS ON AUDIT OFFICE ESTABLISHMENT—*continued.*						
	£.	£.		£.		£.
Minute clerk at Somerset-place, and Clerk for paying fees on passing accounts	200	- -	1	200		
Letter clerk	- -	10	- -	- -	1	10
Clerk of Requisition department	250	- -	1	250		
Clerk of Inrolments	- -	50	- -	- -	1	50
Clerk of Records	- -	50	- -	- -	1	50
Office-keeper	- -	20	- -	- -	1	20
Messengers	- -	7	- -	- -	8	56
OFFICERS AND CLERKS ON THE LATE COLONIAL AUDIT OFFICE ESTABLISHMENT:						
Inspectors	- -	10	- -	- -	1	10
Senior examiners	- -	12	- -	- -	3	36
Junior examiners	- -	10	- -	- -	3	30
Assistant examiners	- -	5	- -	- -	6	30
		TOTAL —	2	450		
				TOTAL +	86	1,990

ORDNANCE DEPARTMENT.

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Not paying Deduction (6).	£.	£.		£.		£.
Master-general and Board, the Treasurer, the Master-general's secretary	111	- -	6	666		
		TOTAL —	6	666		
				TOTAL +		
Paying Deduction (468).						
Offices at the Tower and Pall Mall	- -	10	- -	- -	196	1,960
WOOLWICH OFFICES:						
Royal Laboratory department Director of Artillery department Royal Carriage department Military Repository department	8	- -	24	192		
Storekeepers, 1st class	54	- -	7	378		
„ 2d class	69	- -	14	966		
„ 3d class	73	- -	6	438		
„ 4th class	31	- -	60	1,860		
Clerks	- -	20	- -	- -	144	2,880
Assistant clerks	13	- -	17	221		
		TOTAL —	128	4,055		
				TOTAL +	340	4,840

CUSTOMS ESTABLISHMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (9,458).	£.	£.		£.		£.
Boards and their attendants		78			67	5,226
Law officers		21			13	273
Officers for general business		22			198	4,356
Cashiers and paymasters	29		16	464		
Comptrollers and examiners of accounts		61			27	1,647
Officers for keeping Accounts respecting Trade and Navigation		75			27	2,025
Officers in Long-room department		39			76	2,964
Officers at the waterside		39			260	10,140
Officers in the Warehouse department		28			516	14,448
Officers of the waterguard		13			713	9,269
Out-Ports:						
Collectors and other in-door officers and clerks	5		486	2,430		
Out-door officers and clerks, except of the Quarantine and Warehousing departments		3			2,084	6,252
Officers solely employed in the Quarantine department		12			325	3,900
Officers and clerks solely employed in the Warehousing department	45		167	7,515		
Coast-Guard.						
Revenue cruisers	4		1,285	5,140		
Preventive coast-guard on shore	26		3,198	83,148		
Total —			5,152	98,697		
Total +					4,306	60,500

EXCISE DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (6,377).	£.	£.		£.		£.
Commissioners		86			9	774
Secretary's department		6			50	300
Law department	58		25	1,450		
Commissioners of Appeals		28			6	168
Registrar's office		35			3	105
Accountants		4			76	304
Comptroller's department	7		33	231		
Auditor's department		15			8	120
Receiver-general's department	35		14	490		
Security office		31			8	248
Warehouse-keeper for seized goods		12			3	36
Permit Examiner's department	6		20	120		
Export department		2			57	114
Housekeeper's department	4		28	112		
Doorkeepers and messengers		3			11	33
Collectors	22		92	2,024		
Surveying establishment, including expectants and supernumerary gaugers (Ireland)		6			5,708	34,248

EXCISE DEPARTMENT—*continued.*

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Storekeepers for warehouse goods (Ireland)	14	- -	7	98		
Import department	1	- -	53	53		
Cutters	- -	4	- -	- -	60	240
Diary office	12	- -	5	60		
Storekeepers' department	- -	3	- -	- -	10	30
TOTAL —			277	4,638		
TOTAL +					6,009	36,720

STAMP REVENUE DEPARTMENT.

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (336).	£.	£.		£.		£.
Commissioners	- -	533	- -	- -	5	2,665
Heads of departments	156	- -	27	4,212		
Clerks, inspectors, and other officers	- -	30	- -	- -	173	5,190
Stampers	- -	11	- -	- -	97	1,067
Messengers, watchmen, and house establishment	2	- -	34	68		
TOTAL —			61	4,280		
TOTAL +					275	8,922

DEPARTMENT OF TAXES.

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (259).	£.	£.		£.		£.
Commissioners	- -	30	- -	- -	4	120
Secretary	474	- -	1	474		
Comptroller of Accounts	40	- -	1	40		
Clerks	91	- -	28	2,548		
Messenger	7	- -	1	7		
Receiver-general	- -	560	- -	- -	1	560
TOTAL —			31	3,069		
TOTAL +					5	680

POST OFFICE IN THE UNITED KINGDOM.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (1,409).						
General Post Office, London:	£.	£.		£.		£.
Clerks	57	- -	14	798		
Clerks to superintendent of mail-coaches	25	- -	4	100		
Surveyors	- -	5	- -	- -	7	35
Clerks to receiver-general	- -	24	- -	- -	7	168
Clerks to inspector of ship letters	- -	11	- -	- -	8	88
Accountant-general	100	- -	1	100		
Deputy	50	- -	1	50		
Clerks	16	- -	12	192		
Inspector dead letters	50	- -	1	50		
Inland Office:						
Clerks and sorters	14	- -	79	1,106		
Inspector of letter-carriers	- -	45	- -	- -	4	180
General Post receivers	- -	2	- -	- -	65	130
Letter-carriers	- -	8	- -	- -	221	1,768
Messengers and porter	11	- -	30	330		
Watchmen	4	- -	2	8		
		Total —	144	2,734		
				Total +	312	2,369
Twopenny Post Office:						
Comptroller	100	- -	1	100		
Clerks	37	- -	3	111		
Sub-collector	- -	10	- -	- -	1	10
Clerks and sorters	14	- -	36	504		
Letter-carriers	2	- -	486	972		
		Total —	526	1,687		
				Total +	1	10

POST OFFICE IN THE UNITED KINGDOM.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (313).						
General Post Office, Dublin:	£.	£.		£.		
Secretary	481	- -	1	481		
Clerks	47	- -	5	235		
Receiver-general	53	- -	1	53		
Clerks	53	- -	2	106		
Accountant-general	61	- -	1	61		
Clerks, Letter bill clerks	- -	19	- -	- -	6	114
Bye and Dead-letter office	- -	11	- -	- -	6	66
Assistant superintendent of mail-coaches	- -	27	- -	- -	1	27
Clerk	- -	7	- -	- -	1	7
Mail-guards	- -	6	- -	- -	72	432
Inland office clerks and sorters, Alphabet and paid window, British mail office, Comptroller of penny post, Clerks and sorters, Collectors	- -	33	- -	- -	40	1,320

POST OFFICE IN THE UNITED KINGDOM—*continued.*

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
GENERAL POST OFFICE, DUBLIN—*continued.*	£.	£.		£.		£.
Messengers and stampers, &c.	- -	23	- -	- -	8	184
Inspectors of letter-carriers	- -	18	- -	- -	2	36
Letter-carriers	- -	1	- -	- -	96	96
Penny post letter-carriers						
Receiving houses	- -	2	- -	- -	53	106
Porters and servants	- -	7	- -	- -	12	84
	TOTAL —		10	936		
				TOTAL +	297	2,472

POST OFFICE IN THE UNITED KINGDOM.

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (90). GENERAL POST OFFICE, EDINBURGH:	£.	£.		£.		£.
Secretary	100	- -	1	100		
Clerks	- -	48	- -	- -	3	144
Accountant	- -	50	- -	- -	1	50
Clerks	- -	22	- -	- -	4	88
Deputy cashier	- -	140	- -	- -	1	140
Inspector of dead-letters	- -	90	- -	- -	1	90
Clerks	- -	15	- -	- -	2	30
Clerks in the Sorting-office	- -	46	- -	- -	23	1,058
Stampers	- -	7	- -	- -	3	21
Inspector of letter-carriers	- -	46	- -	- -	1	46
Letter-carriers	1	- -	39	39		
Messengers and porters	- -	2	- -	- -	6	12
Housekeeper	- -	30	- -	- -	1	30
	TOTAL —		40	139		
				TOTAL +	46	1,709

RECAPITULATION.

Paying Deduction (1,812).			£.		£.
General Post Office, London		144	2,734	312	2,369
Twopenny Post Office		526	1,687	1	10
General Post Office, Dublin		10	936	297	2,472
General Post Office, Edinburgh		40	139	46	1,709
	TOTAL —	720	5,496		
			TOTAL +	656	6,560

MINT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Not paying Deduction (1).	£.	£.		£.		£.
The Master and Worker of the Mint - -	1,000	- -	1	1,000		
		Total —	1	1,000		
				Total +		
Paying Deduction (29).						
The Deputy Master and Worker; the Comptroller and clerks.	2	- -	6	12		
The superintendent of machinery, and clerk of the irons; chief engraver; second engraver; chief medallist.	61	- -	4	244		
The Solicitor; his assistant and clerk; and the Standing Counsel to the Mint.	141	- -	4	564		
		Total —	14	820		
				Total +		

WAR OFFICE.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Not paying Deduction (2).	£.	£.		£.		£.
Deputy Secretary-at-War - - - -	500	- -	1	500		
		Total —	1	500		
				Total +		
Paying Deduction (82).						
Clerks of 1st class - - - - -	- -	28	- -	- -	6	144
„ 2d „ - - - - - -	- -	66	- -	- -	18	1,188
„ 3d „ - - - - - -	- -	30	- -	- -	30	900
„ 4th „ - - - - - -	- -	37	- -	- -	11	407
Messengers - - - - - -	- -	6	- -	- -	15	90
		Total —				
				Total +	80	2,729

PAYMASTER-GENERAL'S DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (53).	£.	£.		£.		£.
Accountant	303	- -	1	300		
Principal cashier	200	- -	1	200		
Ledger keeper	200	- -	1	200		
Cashier of widows' pensions	- -	50	- -	- -	1	50
Principal clerk	200	- -	1	200		
Junior clerks	- -	28	- -	- -	35	980
		Total —	4	900		
				Total +	36	1,030

COMMANDER-IN-CHIEF'S OFFICE.

CLASSES.	Per Head. —	Per Head. —	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. —
Paying Deduction (16).	£.	£.		£.		£.
Chief clerk	- -	100	- -	- -	1	100
Clerks of 1st class	114	- -	3	342		
" 2d "	- -	1	- -	- -	3	3
" 3d "	25	- -	4	100		
Messengers	- -	11	- -	- -	3	33
		Total —	7	442		
				Total +	7	136

QUARTERMASTER-GENERAL'S DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (18).	£.	£.		£.		£.
Confidential clerk	- -	31	- -	- -	1	31
Clerk - 1st Class	- -	60	- -	- -	1	60
Clerk - 1st Class	- -	103	- -	- -	1	103
Clerk - 2d Class	- -	50	- -	- -	1	50
Clerk - 2d Class	- -	10	- -	- -	1	10
Military Depôt:						
Chief draftsman	- -	72	- -	- -	1	72
Draftsman	82	- -	1	82		
Lithographic Branch:						
Draftsman	- -	19	- -	- -	1	19
		Total —	1	82		
				Total +	7	345

ADJUTANT-GENERAL'S DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Paying Deduction (15).						
Clerks		11	- -	- -	11	121
Messengers		1	- -	- -	3	3
	Total —					
				Total +	14	124

RECRUITING DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Paying Deduction (5).						
Clerks		27	- -	- -	3	81
	Total —					
				Total +	3	81

JUDGE-ADVOCATE GENERAL'S DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Not paying Deduction (1).						
Judge-Advocate General	500	- -	1	500		
	Total —		1	500		
				Total +		
Paying Deduction (6).						
Deputy Judge-Advocate General		100	- -	- -	1	100
First clerk	100	- -	1	100		
Third clerk	50	- -	1	50		
Messengers		35	- -	- -	2	70
	Total —		2	150		
				Total +	3	170

ARMY MEDICAL DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Paying Deduction (11).						
Secretary	300	- -	1	300		
Accountant	50	- -	1	50		
Clerks	- -	22	- -	- -	7	154
Messengers	- -	4	- -	- -	2	8
	Total —		2	350		
				Total +	9	162

CHAPLAIN-GENERAL'S OFFICE.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Paying Deduction (1).						
Principal Chaplain	- -	116	- -	- -	1	116
	Total —					
				Total +	1	116

ROYAL HOSPITAL AT CHELSEA.

CLASSES.	Per Head. —	Per Head. —	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. —
	£.	£.		£.		£.
Paying Deduction (91).						
Junior Clerks	4	- -	23	92		
Agent's Office:						
Junior clerks	3	- -	22	66		
Deputy Treasurer's Office:						
Chief clerk	- -	100	- -	- -	1	100
Senior clerk	- -	70	- -	- -	1	70
Assistant clerk	- -	41	- -	- -	2	82
	Total —		45	158		
				Total +	4	252

ALIEN DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (8).	£.	£.		£.		£.
Clerk	125	- -	1	125		
Assistants	40	- -	2	80		
Agents at ports	- -	7	- -	- -	4	28
Messenger	- -	13	- -	- -	1	13
	Total —		3	205		
		Total +			5	41

STATIONERY OFFICE.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (36).	£.	£.		£.		£.
Clerks and warehousemen	- -	2	- -	- -	22	44
Paper-cutters and messengers	5	- -	4	20		
Porters	3	- -	7	21		
	Total —		11	41		
		Total +			22	44

STATE PAPER OFFICE.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. —
Paying Deduction (6).	£.	£.		£.		£.
Deputy keeper and first clerk	- -	84	- -	- -	1	84
Second clerk	- -	142	- -	- -	1	142
Third clerk	- -	50	- -	- -	1	50
	Total —					
		Total —			3	276

COMPTROLLERS OF ARMY ACCOUNTS DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (28).	£.	£.		£.		£.
Comptrollers	166		2	332		
Secretary	250		1	250		
Chief clerk	50		1	50		
Senior clerks and examiners		25			6	150
Assistant clerks		22			3	66
Junior clerks		22			10	220
Office-keeper, messengers, and housekeeper		3			4	12
	Total —		4	632		
		Total +			23	448

NATIONAL DEBT OFFICE.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (24).	£.	£.		£.		£.
Secretary and Comptroller-general		250			1	250
Assistant ditto		250			1	250
Clerks		12			17	204
Messengers and porters	5		3	15		
	Total —		3	15		
		Total +			19	704

AUDITOR'S DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (19).	£.	£.		£.		
Chief clerk	300		1	300		
Clerk of debentures	50		1	50		
Clerk of issues	100		1	100		
Clerk of cash-book	78		1	78		
Senior clerks	49		3	147		
Assistant ditto (Nil).						
Junior ditto	54		6	324		
	Total —		13	999		
		Total +				

RIGHT HON. CHARLES YORKE'S DEPARTMENT, AS TELLER OF THE EXCHEQUER.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Paying Deduction (5).						
Fourth under clerk - - - - - -	32	- -	1	32		
Total —			1	32		
Total +						

DEPARTMENT OF SPENCER PERCEVAL, ESQ., ONE OF THE FOUR TELLERS OF THE EXCHEQUER.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		
Paying Deduction (4).						
First under clerk - - - - - -	300	- -	1	300		
Second ditto - - - - - - -	- -	144	- -	- -	1	144
Third ditto - - - - - - -	80	- -	1	80		
Total —			2	380		
Total +					1	144

OFFICE OF THE CLERK OF THE PELLS.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Not paying Deduction (1).						
Clerk of the Pells - - - - - -	1,600	- -	1	1,600		
Total —			1	1,600		
Total +						
Paying Deduction (12).						
First clerk - - - - - - - -	900	- -	1	900		
Clerks - - - - - - - -	32	- -	9	288		
Messengers - - - - - - -	- -	25	- -	- -	2	50
Total —			10	1,188		
Total +					2	50

EXCHEQUER BILL OFFICE.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (11).	£.	£.		£.		£.
Paymasters - - - - - -						
Accountant - - - - - -	13	- -	11	143		
Chief Clerks - - - - - -						
Clerks - - - - - - -						
	Total —		11	143		
		Total +				

DEPARTMENT OF THE COURT OF EXCHEQUER IN SCOTLAND.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (31).	£.	£.		£.		£.
Treasury Department:						
Remembrancer's clerks - - - -	20	- -	5	100		
Judicial Department:						
Sworn clerks or attornies - - - -	150	- -	2	300		
Lord Treasurer's Remembrancer - - -	164	- -	1	164		
Clerk - - - - - - - - -						
	Total —		8	564		
		Total +				

COMMISSIONERS OF WOODS, &c.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (79).	£.	£.		£.		£.
Secretary - - - - - - - - -	- -	200	- -	- -	1	200
Department of Woods, Forests, and Land Revenues in London:						
Chief Clerk - - - - - - - -	- -	100	- -	- -	1	100
Clerks - - - - - - - - -	- -	33	- -	- -	15	495
Local Officers:						
Deputy surveyors of the Forests - - -	- -	11	- -	- -	9	99
Assistant - - ditto - - - - -	- -	24	- -	- -	3	72
Receivers of the Land Revenues - - -	319	- -	12	3,828		
Department of Irish Land Revenues:						
Junior Clerks - - - - - - -	- -	68	- -	- -	2	136

COMMISSIONERS OF WOODS, &c.—*continued.*

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
DEPARTMENT OF WORKS AND BUILDINGS:	£.	£.		£.		£.
Clerks of the works	200	- -	8	1,600		
Private secretary	- -	100	- -	- -	1	100
Office keeper	- -	15	- -	- -	1	15
Messengers	- -	4	- -	- -	4	16
	TOTAL —		20	5,428		
		TOTAL +			37	1,233

CHIEF SECRETARY'S OFFICE, CIVIL DEPARTMENT, IRELAND.

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Not paying Deduction (2).	£.	£.		£.		£.
Chief secretary	- -	1,347	- -	- -	1	1,347
Under secretary	57	- -	1	57		
	TOTAL —		1	57		
		TOTAL +			1	1,347
Paying Deduction (36).						
Clerks, Civil Department Ditto, Military ditto Ditto, Yeomanry ditto	- -	21	- -	- -	18	378
Office keepers, Civil Department Ditto - Military ditto Ditto - Yeomanry ditto	- -	13	- -	- -	4	52
Office porters	6	- -	1	6		
Office messengers, Civil Department Ditto - Yeomanry ditto	- -	42	- -	- -	6	252
Librarian	- -	204	- -	- -	1	204
	TOTAL —		1	6		
		TOTAL +			29	886

IRISH OFFICE, LONDON.

CLASSES.	PER HEAD. —	PER HEAD. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (8).	£.	£.		£.		£.
Clerks	60	- -	2	120		
Counsel and Parliamentary officers	- -	150	- -	- -	2	300
Office keeper, office porter, and messengers	5	- -	3	15		
	TOTAL —		5	135		
		TOTAL +			2	300

EXCHEQUER DEPARTMENT, IN IRELAND.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (14).	£.	£.		£.		£.
Vice Treasurer	800	- -	1	800		
Teller of the Exchequer	255	- -	1	255		
Clerks	- -	131	- -	- -	12	1,572
	Total —		2	1,055		
				Total +	12	1,572

BOARD OF WORKS DEPARTMENT, IN IRELAND.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (38).	£.	£.		£.		£.
Commissioners, Board of Works Ditto - Inland Navigation	- -	289	- -	- -	3	867
Secretary, Board of Works Ditto Inland Navigation Ditto For Loans from Consolidated Fund Ditto Kingstown Harbour	- -	87	- -	- -	1	87
Engineers and Architects, Board of Works Ditto - - Inland Navigation Ditto - - Kingstown Harbour Ditto - - Dunmore Harbour	- -	56	- -	- -	3	168
Accountant, Board of Works Ditto - Inland Navigation	- -	7	- -	- -	1	7
Measurer of works, overseer, &c., Board of Works	25	- -	4	100		
Inspectors, collectors, lock-keeper, &c., Board of Inland Navigation	2	- -	15	30		
Messengers and servants, Board of Works Ditto - - Inland Navigation Ditto - - For loans from Consolidated Fund.	1	- -	4	4		
	Total —		23	134		
				Total +	8	1,129

OFFICE FOR AUDITING THE PUBLIC CIVIL ACCOUNTS, IN IRELAND.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (25).	£.	£.		£.		£.
Commissioners	37	- -	3	111		
Clerks	- -	4	- -	- -	12	48
	Total —		3	111		
				Total +	12	48

ROYAL HIBERNIAN MILITARY SCHOOL.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Paying Deduction (24).						
First officers	- -	68	- -	- -	5	340
Second under officers	3	- -	13	39		
Third servants	2	- -	6	12		
Total —			19	51		
Total +					5	340

DEPARTMENT OF THE LIEUTENANT-GENERAL COMMANDING IN IRELAND.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		
Paying Deduction (4).						
Clerks	8	- -	2	16		
Office-keeper	9	- -	1	9		
Total —			3	25		
Total +						

IRISH ARMY MEDICAL DEPARTMENT.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
	£.	£.		£.		£.
Paying Deduction (14).						
Clerks	- -	8	- -	- -	2	16
Messengers	- -	9	- -	- -	1	9
Staff Medical Officers:						
Deputy inspector of hospitals, pay	- -	67	- -	- -	2	134
Apothecaries	- -	13	- -	- -	2	26
Deputy purveyors of hospitals, pay	- -	36	- -	- -	2	72
Assistant staff surgeons	- -	38	- -	- -	5	190
Total —						
Total +					14	447

QUARTERMASTER-GENERAL'S DEPARTMENT IN IRELAND.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (5).	£.			£.		
Clerks and office-keeper	8	- -	3	24		
Draftsman	79	- -	1	79		
Total —			4	103		
Total +						

ADJUTANT-GENERAL'S DEPARTMENT IN IRELAND.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (9).	£.			£.		
Clerks	3	- -	7	21		
Total —			7	21		
Total +						

COMMISSARIAT DEPARTMENT IN IRELAND.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (9).	£.	£.		£.		£.
Assistant Commissary-general	- -	8	- -	- -	1	8
Clerks	- -	29	- -	- -	7	203
Total —						
Total +					8	211

ROYAL HOSPITAL, KILMAINHAM.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (54).	£.	£.		£.		£.
Register Paymaster	185	- -	1	185		
Assistant surgeon and apothecary	- -	14	- -	- -	1	14
Total —			1	185		
Total +					1	14

BOARD OF COMMISSIONERS OF CHARITABLE DONATIONS AND BEQUESTS IN IRELAND.

CLASSES.	Per Head. —	Per Head. +	Number of Persons.	Total Amount. —	Number of Persons.	Total Amount. +
Paying Deduction (2).	£.			£.		
Secretary - - - - - - - -	22	- -	1	22		
		Total —	1	22		
				Total +		

SUMMARY.

NOT PAYING DEDUCTION.

12	No change.		
29	Decrease per head - - - - - - - -	£. 538 =	£. 15,602
7	Increase „ - - - - - - - - -	206 =	1,442
48			£. 14,160

Total of Class - - - - - - 48.

Decrease per head - - - - £. 295. Total Decrease - - - - £. 14,160.

PAYING DEDUCTION.

1,058	No change.		
7,111	Decrease per head - - - - - - - -	£. 22 =	£. 156,442
12,411	Increase „ - - - - - - - - -	11 =	136,521
20,580			£. 19,921

Total of Class - - - - - - 20,580.

Decrease per head - - - £. 1 (nearly). Total Decrease - - - £. 19,921.

Appendix, No. 9.

AMENDMENTS suggested by MR. BROMLEY.

CIVIL SERVICE SUPERANNUATION BILL.

15 *February* 1856.——19 VICT.

A

B I L L

TO

Amend the Law for regulating Allowances granted in respect of Persons having held Civil Offices in Her Majesty's Service.

WHEREAS an Act was passed in the Session holden in the Fourth and Fifth Years of the Reign of King William the Fourth, Chapter Twenty-four, "to alter, amend, and consolidate the Laws for regulating the Pensions, "Compensations, and Allowances to be made to Persons in respect of their "having held Civil Offices in His Majesty's Service:" And whereas it is expedient to amend the said Act as hereinafter mentioned: And whereas certain Abatements have been made from the Salaries of Civil Servants who have entered the Public Service since the Fourth day of August One thousand Eight hundred and Twenty-nine, in accordance with the provisions of the Twenty-seventh Section of the said Act, for the purpose, as therein directed, of reducing the Charge for Superannuation Allowances; and in pursuance thereof a Sum of Money exceeding Eight hundred thousand Pounds hath been so levied, which Amount has been either abated upon the Annual Estimates laid before Parliament, or paid into Her Majesty's Exchequer; in consideration * of which Sum the Scale of Allowances and other Regulations prescribed by this Act are hereby granted and defined: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

Preamble.

4 & 5 W. 4, c. 24.

I. Sections ~~Nine,~~ Ten, Eleven, and ~~Seventeen~~ Twenty-seven of the said Act of the Fourth and Fifth Years of King William the Fourth shall be repealed, but such Repeal shall not affect any Compensation or Allowance granted or Act done before the passing of this Act.

4 & 5 W. 4, c. 24, ss. 9, 10, 11, and + 27, repealed.

II. After

[* *Note.*—This is not only desirable to protect the Civil Servant, as stated in my Evidence, but in order to prevent any Claim being hereafter made upon the Government for a return of this Amount.]

Ordinary Scale of Superannuation Allowances for permanent Offices.

II. After the *passing of this Act*, the Superannuation Allowance to be granted to Persons who shall have entered the Public Service, or been placed on Salary, and served in any One or more of the Civil Offices and Departments of Her Majesty's Service, excepting only such Officers or Persons whose Appointments are of a political character; and Officers acting by virtue of Naval or Military Commissions or Warrants, and entitled to Half-pay, or who may be provided for under other Legislative Enactments, ~~set forth and enumerated in the Schedule (A.) to this Act, with such Exceptions as are specified in the said Schedule,~~ shall be in the following Proportions, without any Deduction whatsoever with reference to the Amount of their Salaries and Emoluments, and the Periods of their Services respectively; (that is to say,)

To any Person who shall have served Ten Years and upwards and under Eleven Years, an annual Allowance equal to *Sixteen Sixtieths* of the annual Salary and Emoluments of his Office;

For Eleven Years and under Twelve Years, *Seventeen Sixtieths* of such Salary and Emoluments;

And in like manner a further Addition of *One Sixtieth* in respect of each additional Year of such Service, as shown in the Scale set forth in the Schedule (~~B.~~) to this Act, until the Completion of a Period of Service of Thirty-~~four~~-nine Years, when the annual Allowance of *Forty-five Sixtieths* of the Amount of the Salary and Emoluments shall ~~may~~ be granted; and no Addition shall be made in respect of any Service beyond the Period of ~~Thirty-five~~ Forty Years.

Proviso as to Persons who entered the Service before 5th Aug. 1829.

III. Provided always, That where any such Person entered the Public Service before the Fifth day of August One thousand Eight hundred and Twenty-nine, and shall have served Thirty-five Years or upwards, a further Addition of *One Sixtieth* shall be made in respect of each additional Year of Service beyond Thirty-four Years up to and including Forty-nine Years, and where he shall have served Fifty Years or upwards the Superannuation Allowance shall be equal to the net Amount of the Salary and Emoluments of his Office.

Special ~~Scale of~~ additional Allowances for professional and other Offices.

~~IV.~~ III. And whereas the Duties of certain Offices specified in the annexed Schedule require professional or other peculiar Qualifications, and it may be for the Interest of the Public Service that Persons shall be appointed thereto at a more advanced Period of Life than the Holders of Offices to which the Scale herein-before mentioned is applicable, and in the case of Persons serving out * of the United Kingdom for any period exceeding Three Years:

It shall be lawful for the Commissioners of the Treasury, by their Order or Warrant, to direct, in respect of any such Office, that, having regard to the Nature thereof or the Circumstances of the Appointment thereto, the Holders thereof should be entitled to Superannuation Allowance according to the ~~special~~ Scale authorized by this Act, ~~and~~ in all such Cases the ~~Superannuation Allowances to the~~ Persons who shall have held any of the Offices to which such

[* *Note.*—Salaries Abroad are inferior to those at Home.
Persons serving Abroad are deprived of the facilities of Advancement.
Insurances on Life are forfeited, or a higher Premium required.
Duration of Life lessened by Foreign Service.]

such Orders or Warrants relate may be paid any additional Sum, but not exceeding One-half of the Amount granted by the said Scale; every such case shall, however, be entered on the Minutes of the Treasury, and be laid before Parliament with the annual Accounts of Superannuation Allowances.

~~shall be in the following Proportions, with reference to the Amount of their Salaries~~ and the Periods of their Services respectively; (that is to say,)

To any Person who shall have served Ten Years and under Eleven Years in any such Office, an annual Allowance equal to *Thirty Sixtieths* of the annual Salary of his Office;

For Eleven Years and under Twelve Years, *Thirty-one Sixtieths* of such Salary;

And in like Manner a further Addition of *One Sixtieth* in respect of each additional Year of such Service until the Completion of a Period of Service of Twenty Years, when the annual Allowance of *Forty Sixtieths* may be granted; but no Addition shall be made to any such Superannuation Allowance in respect of Service beyond the Period of Twenty Years.

IV. And whereas certain Officers or Persons may have served in a subordinate Capacity at a Daily Rate of Pay previously to being placed on Salary; in such cases, it shall be lawful to grant a Pension for such Service, varying from Ten Pounds to Thirty-four Pounds* per annum, according to the Length and Character of such Service, in Addition to the Scale of Pension for Service on Salary set forth in the Schedule annexed; and Time served as Extra or Temporary Clerks shall, when Persons are subsequently placed upon the Establishment of a Department, be allowed to reckon as Service on Retirement.

Conditions on which Allowances are to be granted as to Life and Infirmity.

V. It shall not be lawful to grant any Superannuation Allowance to any Person who shall be under Sixty Years of Age, unless upon such Certificates from the Heads or Head of the Department to which such Person shall belong, and from Two Medical Practitioners, One of whom shall be nominated by the Head or Heads of such Department or by the Commissioners of the Treasury, or if the Person claiming Superannuation be the Head or One of the Heads of the Department, then upon such Certificates as may be satisfactory to the Commissioners of the Treasury, or other Persons who may be appointed to consider the same, of such Two Medical Practitioners alone, that he is incapable, from Infirmity of Mind or Body, to discharge the Duties of his Situation.

Allowances may be increased or reduced by the Treasury in respect of special Circumstances appearing on the Records of the Department, but not otherwise.

†VI. It shall be lawful for the Commissioners of the Treasury to grant to any Person a Superannuation Allowance of greater or less Amount than the Amount fixed by this Act where the Circumstances of the Case, as shown by the Records of the Department in which he may have served, shall appear to them to justify such Increase or Diminution, but so that such Superannuation Allowance shall in no Case exceed the Salary enjoyed by the Grantee at the Time of Retirement; and the Grounds of every such Increase

or

[* *Note.*—This is the Limit of the Admiralty Scale for Persons on Day Pay.]

[† *Note.*—I submit that the Sixth Section of this Bill should be struck out, and the Seventeenth Section of the present Act (4 & 5 Will. 4) be retained; under which Section Mr. Alexander Spearman retired.—*See* Parl. Paper, No. 275, 1840.]

Appendix, No. 9.

or Diminution shall be entered in the Minutes of the Treasury, and shall be laid before Parliament with the annual Accounts of Superannuation Allowances; and, except in such Cases as aforesaid, all Superannuation Allowances shall be granted according to the Scales provided by this Act.

Treasury may grant Allowances by way of Compensation on Abolition of Office.

VII. It shall be lawful for the Commissioners of the Treasury to grant to any Person retiring or removed from the Public Service in consequence of the Abolition of his Office, or for the Purpose of facilitating Improvements in the Organization of the Department to which he belongs, by which greater Efficiency and Economy can be effected, such special annual Allowance by way of Compensation as on a full Consideration of the Circumstances of the Case may seem to the said Commissioners to be a reasonable and just Compensation for the Loss of Office; but such Compensation Allowance shall in no Case exceed ~~Two-thirds~~ *Three-fourths* of the Salary or Emoluments of such Office.

Treasury may grant Gratuity to Persons incapacitated from ill Health where not entitled to Superannuation.

VIII. Where any Person holding any Office or Employment in respect of Service in which a Superannuation Allowance might be granted under this Act is constrained, from Infirmity of Mind or Body, to leave the Public Service before the Completion of the Period which would entitle him to Superannuation Allowance, it shall be lawful for the Commissioners of the Treasury, upon Certificate from the Heads or Head of the Department, and from Two Medical Practitioners, that such Person was incapable from such Infirmity to discharge the Duties of his Situation, to grant to such Person, by way of Gratuity, such Sum of Money as the said Commissioners may think fit, under the Circumstances of the Case, but so that no such Gratuity shall exceed the Amount of One Quarter's Pay or Salary for *Two Years* of the Service of such Person, and so in proportion for his Length of Service.

Treasury may grant Gratuity or Superannuation to Persons incapacitated by Injury received in Execution of Office.

~~IX.~~ VIII. In the event of a Person being compelled to quit the Service by reason of severe bodily Injury unavoidably occasioned in the Execution of his public Duty, such Person not being entitled to a Superannuation Allowance under this Act, the Commissioners of the Treasury may grant a Gratuity not exceeding One Quarter's Pay or Salary for every *Two Years* of Service, or a Superannuation Allowance not exceeding the lowest Amount fixed by this Act as applicable to the Salary of such Person, upon an Application and Recommendation from the Head or Heads of the Department, and the Production of satisfactory Proof that the Injury was not caused by Carelessness or Neglect of his own.

Provision as to Retirement of Officers after Sixty Years of Age.

IX. Whenever any Person holding any Employment entitling him to Superannuation under this Act shall have reached the Age of Sixty Years, it shall be lawful for the Commissioners of the Treasury, upon his own Application, ~~if he be an officer of the Treasury, upon their own Discretion, and if he be not an Officer of the Treasury, on Representation being made by the Department to which he belongs that it would be for the Convenience of the Public Service,~~ to permit him to retire on such Allowance as he may then be entitled to under this Act; and after Sixty-five Years of Age every Person holding any such Employment as aforesaid shall retire on the Superannuation Allowance to which he may then be entitled, except in special Cases, in which his Continuance in Office shall be deemed of Utility to the Public Service, and shall on that Ground be specially authorized by the Commissioners of the Treasury;

and

and if so retained, that he be granted an additional Sixtieth of his Salary for every *Two Years'* Service beyond that Age, but in no case is his Retired Allowance to exceed the full Amount of his Salary.

Persons to retain Right to Superannuation on Transfer to other Employment under the Crown.

XI. And whereas it will be for the Advantage of the Public Service that Persons holding Employments entitling them to Superannuation Allowances under this or other Acts shall be eligible for other Public Employments at home and abroad, without forfeiting their Claims to such Allowances:

Every Person transferred from Employment entitling him to Superannuation Allowance under the Provisions of this Act or of any other Act to Public Employment under the Crown not so entitling him, shall, ~~in the event of his paying while so subsequently employed such annual Rate of Abatement in respect of a right to Superannuation as the Commissioners of the Treasury may at the Time of such Transfer fix, but not less than the Abatement leviable under this Act from the Salary of the Appointment vacated,~~ be entitled, on his ultimate Retirement from the Public Service, to the same Allowance as if he had continued to hold the vacated Appointment and at the same Rate of Salary as when the same was vacated; subject nevertheless to the Conditions as to Health, Age, and Length of Service which would in that case have been applicable with respect to the Grant of such Allowance; provided nevertheless, that it shall be lawful for the Commissioners of the Treasury, in the case of Persons transferred to Governorships and Lieutenant-Governorships of Colonies, and other high Offices ~~abroad~~, conferred for a limited Period, to assign the prescribed Rate of Superannuation Allowance to such Persons on the Expiration of such Term of Service without a Renewal of Public Employment; provided also, that any such Person, being pensioned under these Circumstances at any Age under Sixty Years, shall be liable to Reappointment to any Office under the Crown as herein provided in the Case of Persons to whom Compensation or Allowance is granted on the Abolition of their Offices.

Act not to prevent Dismissals for Misconduct.

XII. Nothing in this Act shall be construed to deprive the Commissioners of the Treasury, and the Heads or Principal Officers of the respective Departments, of their Power and Authority to dismiss any Person from the Public Service without Compensation, upon sufficient cause being shown and entered on the Minutes or Records of the Department.

XII. And whereas great Distress from time to time occurs amongst the Families of deceased Civil Servants, and various Efforts have been made to establish Departmental Benevolent Funds for their Relief, but all such Funds have failed without Contributions being made in Aid thereof by the State, or indirect Assistance afforded in the Collection of the same; it is expedient that such Contributions or Assistance, if given at all, should be for the general Benefit of the whole Service, and not for particular Departments; it is therefore directed that from and after the First Day of April One Thousand Eight Hundred and Fifty-six, when the Abatements made under the Twenty-seventh Section of the aforesaid Act shall cease, there shall be an Abatement made in Quarterly or Monthly Proportions, by the proper Officer in each Department, from the Annual *Salaries* of the several Officers and Persons employed in the Civil Offices and Departments to which this Act applies, who have since the Fourth day of August One Thousand Eight Hundred and Twenty-nine entered or shall hereafter enter the Public Service, the Amount of which Abatement shall

Appendix, No. 9.

shall be at the Annual Rate of *Two Pounds and Ten Shillings* per Centum. The Amount so abated and brought to account in the Books of each respective Department shall be paid over quarterly to the National Debt Commissioners, for the purpose of forming a "Civil Service Insurance Fund," in which Name an Account shall be opened in the Books of the Bank of England, and such Fund shall be directed and controlled for the Benefit of each individual Contributor, upon the common Principles of Life Assurance, by such Persons and in such Manner as the Lords Commissioners of Her Majesty's Treasury may from time to time direct; and in making such Settlement full credit shall be given to each Individual who may have already contributed in aid of the aforesaid Sum of Eight Hundred Thousand Pounds, in fixing the Amount of Insurance to which his Contributions may entitle him; all which Proceedings and Regulations shall from time to time be laid before Parliament, and the Accounts of the said Fund shall be submitted periodically to the Commissioners for Auditing the Public Accounts, and after each annual Audit by them, a Copy of the said Account, with the Report of the Auditors thereon, shall be by them laid before Parliament.

4 & 5 W. 4, c. 24, and this Act to be read as one Act.

XIII. So much of the said Act of the Fourth and Fifth Years of King William the Fourth as is not hereby repealed and this Act shall be construed together as one Act.~~-and-where-in-the-Provisions-not-hereby-repealed-of-the-said-Act-of-the-Fourth-and-Fifth-Years-of-King-William-the-Fourth-the-Schedule-to-that-Act-is-mentioned-or-referred-to,-such-Provisions-shall-be-construed-as-if-the-Schedule-(A.)-to-this-Act-had-been-mentioned-or-referred-to-in-such-Provisions-in-lieu-of-the-Schedule-to-the-said-Act.~~

Appendix, No. 9.

SCHEDULES to the foregoing Act.

SCHEDULE (A.)

Offices or Departments.	Exceptions.
Treasury	Lords of the Treasury and Joint Secretaries.
Office of Privy Council, Great Britain and Ireland	President of the Council.
Office of Committee for Trade	President and Vice-President.
Offices of the Secretaries of State	Secretaries and Under Secretaries.
Office of Secretary for Ireland	Secretary.
Consuls General and Consuls restricted from being engaged in Trade.	
Police Offices in the Metropolitan District.	
Commander of the Forces Office, England and Ireland	Commander-in-Chief and his Secretary, and Officers acting under Military Commissions.
Quartermaster General's Office, ditto	
Adjutant General's Office, ditto	
Army Medical Board.	
Board of General Officers	Officers acting under Military Commissions.
Chaplain General's Office.	
Judge Advocate General's Office	Judge Advocate General.
Pay Office	Paymaster-General.
Chelsea and Kilmainham Hospitals	Persons who, being Military Officers, may be entitled to Full or Half Pay as such, subject, however, to the Provisions of this Act.
Royal Military College	
Royal Military Asylum	
Admiralty and Naval Establishments at Home and Abroad	Lords of the Admiralty and Secretaries. Superintendents of Dock Yards and Victualling Yards, and Naval Medical Establishments or Hospitals, not having been employed in the Civil Service of the Navy prior to the Fifth Day of August One thousand eight hundred and twenty nine, and Officers acting by virtue of Naval or Military Commissions or Warrants, and entitled to Half Pay.
Poor Law Board	The President.
General Board of Health	The President.
Customs.	
Inland Revenue.	
Post Office	The Postmaster-General.
Royal Mint	The Master of the Mint.
Audit Office.	
National Debt Office.	
Office of Comptroller of the Exchequer	The Comptroller-General.
Stationery Office.	
Office of Works, &c.	First Commissioner.
Office of Woods, &c.	
Queen's Remembrancer's Office in the Exchequer of Scotland.	

Appendix, No. 9.

Offices or Departments.	Exceptions.
Signet and Privy Seal Offices, Scotland.	
Fishery Board, Scotland.	
Factory Department.	
Colonial Land and Emigration Office.	
Queen's Prison.	
General Register Office.	
Inspectors General of Prisons.	
Record Office.	
Registrar of Sasines, Scotland.	
Public Works Loan Commissioners.	
West India Relief.	
Governors of Military Prisons.	
Poor Law Department, Scotland.	
IRELAND.	
Hibernian School for Soldiers' Children.	
Board of Education.	
Board of Charitable Donations and Bequests.	
Registrar of Deeds.	
Board of Public Works.	
Insolvent Debtors' Court - -	Commissioners.
Court of Chancery - - - -	Officers paid by Fees.
Court of Exchequer - - - -	Officers paid by Fees.
Taxing Office in Common Law Business - - - - -	Officers paid by Fees.
Officers of Masters of Courts of Common Law.	
Poor Law Board.	

SCHEDULE (~~B.~~)

SCALE of ~~ordinary~~ Superannuation Allowances applicable to ~~the~~ all Public Offices and Departments ~~mentioned in Schedule~~ (~~A.~~)

Length of Service.	Amount of Superannuation Allowance.
10 Years and under 11	*16/60*ths of the Salary.
11 to 12	*17/60*ths „
12 to 13	*18/60*ths „
13 to 14	*19/60*ths „
14 to 15	*20/60*ths „
15 to 16	*21/60*ths „
16 to 17	*22/60*ths „
17 to 18	*23/60*ths „
18 to 19	*24/60*ths „
19 to 20	*25/60*ths „
20 to 21	*26/60*ths „
21 to 22	*27/60*ths „
22 to 23	*28/60*ths „
23 to 24	*29/60*ths „
24 to 25	*30/60*ths „
25 to 26	*31/60*ths „
26 to 27	*32/60*ths „
27 to 28	*33/60*ths „
28 to 29	*34/60*ths „
29 to 30	*35/60*ths „
30 to 31	*36/60*ths „
31 to 32	*37/60*ths „
32 to 33	*38/60*ths „
33 to 34	*39/60*ths „
34 ~~to 35 and upwards~~	*40/60*ths „

Forty-sixtieths of the Salary is the highest Amount of ordinary Superannuation, except in the Case of Persons who entered the Service before the Fifth August One thousand eight hundred and twenty-nine, to whom alone the following Part of this Schedule is applicable.

35 to 36	*41/60*ths of the Salary.
36 to 37	*42/60*ths „
37 to 38	*43/60*ths „
38 to 39	*44/60*ths „
39 to 40	*45/60*ths „
40 to 41	*46/60*ths „
41 to 42	*47/60*ths „
42 to 43	*48/60*ths „
43 to 44	*49/60*ths „
44 to 45	*50/60*ths „
45 to 46	*51/60*ths „
46 to 47	*52/60*ths „
47 to 48	*53/60*ths „
48 to 49	*54/60*ths „
49 to 50	*55/60*ths „

For Service for the full Period of Fifty Years and upwards the Superannuation Allowance in the Case of Persons who have entered the Service before the Fifth August One thousand eight hundred and twenty-nine to be equal to the full Amount of the Salary.

SCHEDULE

Professional and other Offices referred to Section III.

Note.—The Chancellor of the Exchequer stated that he would be prepared to add the ... the Bill.

LETTER from *R. M. Bromley*, Esq., C. B., to the Chairman.

Sir, Admiralty, 7 April 1856.

Appendix, No. 9.

The indulgent consideration that I experienced during the two days I was under examination before the Committee deterred me from entering so fully into the superannuation question as I could have wished, fearing that I might exhaust that indulgence; there were, however, several other points I might have adverted to beyond those I brought forward.

To supply that omission, I now beg to ask the permission of the Committee to admit this paper upon the minutes of their proceedings, and should it be thought desirable, I shall be prepared to attend the Committee, and give evidence hereon.

The heads under which I desire to class my evidence and views upon the question are the following:

I. That pensions should be granted free by the State.

II. That the present scale of pensions should be altered.

III. That the scale of pensions when fixed by Parliament should not be departed from in cases of good and faithful service.

IV. That pensions granted under the different Acts of Parliament and scales should be shown separately in the Estimates.

V. That there should be an inquiry by an independent tribunal, before any person is placed upon the pension list, to see whether the Pension Act had been complied with, or whether the public would be benefited by the removal of an individual from the service.

VI. That the 27th Section of the Act (4 & 5 Will. 4) should be repealed, and that no further abatements should be made for superannuation purposes, as a consequence of the position which it was contended the civil servant is entitled to under the first head of my remarks, that his pension should be awarded to him gratuitously.

VII. That the amount (about 800,000 *l.*) already abated from salaries under the 27th Section, be recognised in the New Bill, and that future pensions should be granted gratuitously partly in consideration thereof.

VIII. That an Insurance Fund be created by a compulsory abatement of 2½ per cent. from all salaries of and above 100 *l.* a year.

IX. That a Royal Commission be appointed after the passing of the Civil Service Superannuation Act to inquire and report upon the sufficiency or otherwise of public salaries; also whether a systematic plan of day or monthly pay might not be established with advantage to the public service, for certain classes of officers or persons who are now paid by annual salaries.

X. That a separate scale of pensions be fixed for persons of the latter class who may leave the service.

I. That Pensions should be granted Free by the State.

Official salaries are and should ever be regulated solely with reference to the character and value of the work to be done (being unlike the incomes of open professions which are susceptible of indefinite increase), and also in contemplation of the salary, in the diminished form of a pension, being continued to worn-out public servants for the few years they may live after their retirement from active duties; the justifiable restrictions of a Pension Act both as regards the age and amount of retirement necessarily precluding their being annuitants upon the public bounty for any considerable period.

Under these circumstances, to impose a superannuation tax upon the civil servant by a deduction from his salary, which has been fixed and voted by the House of Commons, with the understanding that it includes the contingency of a gratuitous pension, is in contravention of the position which the State recognises towards all other classes of public servants, and has placed the civil servant in the invidious position of being specially burthened, and so far creates discontent, instead of that grateful and contented feeling which it is of paramount importance to maintain in all classes of public employés.

It

It should also be borne in mind, that upon the abolition of the corrupt mode of remunerating civil servants in the last century, by means of fees, which led to the accumulation of large fortunes, a system of granting fixed salaries and gratuitous pensions was established in lieu.

II. That the present Scale of Pensions should be altered.

The effect of reducing the salary of a civil servant upon retirement to the extent laid down in the Act of 1834, together with the circumstance of its granting no increase in the rate of pension, except at intervals of every seven years, and then at the extreme period of service to the extent of only two-thirds of the salary, necessarily results in this most injurious consequence to the servant himself and the public at large, that his domestic position will not enable him to retire when duty and inclination prompt, as he cannot afford such a reduction of income as would be involved under the present Pension Act.

To meet this public and personal evil, I would suggest that the scale of pension should be increased in its maximum from two-thirds to three-fourths, and that the rise should be annual.

The limit I propose of three-fourths was that prescribed by the Pension Act of 1809 after the abolition of fees.

III. That the scale of Pensions, when fixed by Parliament, should not be departed from in cases of good and faithful service.

I am convinced, as the result of many years' experience, that the power assumed by the Treasury under their Minute of 21st June 1831, of granting pensions less in amount than the Act provides for, has operated more banefully than any other single influence upon the civil servant, and also upon the public service, as he has been unable from the exercise of this power to trace any principle as regulating its operation; and, indeed, from the irresponsible character of its undefined standard it cannot fail to appear to be exercised arbitrarily, as the certainty of the good and faithful servant receiving his full pension should be unquestioned; whereas the bad and inefficient servant should have no title to that consideration, which is, or should be, only bestowed for the performance of faithful service.

In this state of uncertainty, individuals object to seek retirement when worn out, and the public service is thereby injured.

IV. That Pensions granted under different Acts of Parliament and Scales should be shown separately in the Estimates.

By such a distinctive record the respective charges for superannuation for the various classes of public servants will appear, and the House of Commons will have the means of judging of the probable diminution in the charge for pensions from the operation of greater stringency in modern legislation upon this branch of expenditure, as well as being able to distinguish between the superannuation charge for the executive and clerical portion of the public service, and that of its artisans or labour proportion, and so from time to time avail itself of this classified statement to reconsider the question of pensions, specifically with regard to the different classes of employés.

For example, under the Admiralty there are 3,604 persons receiving superannuation, but only 480 consist of persons who were paid by salary, the remainder (3,124) consist of artificers. Moreover, Parliament, I submit, would be more reconciled to a charge for the "dead weight," when the charge under the old and new system could be traced in the same manner as the charge for naval half-pay is exhibited, which is divided between the active, reserved, and retired lists of officers.

V. That there should be an inquiry by an independent tribunal before any person is placed on the Pension List, in order to ascertain whether the Pension Act had been complied with, or whether the public would be benefited by the removal of an individual from the service.

This appears to me desirable, as it will prevent heads of departments forcing into retirement gentlemen who are still able and willing to work, but who may not be so pliable in the mode of conducting business as could be desired. It will also avoid the possibility of persons using political influence in favour of retirement.

Moreover, it may assist to remove from the service, without charge to the public, any person who may be found worthless after a few years of trial and proved inefficiency.

The Pension List has been abused, and made an instrument for facilitating changes, and revising offices, which might often be effected by greater energy, and a better acquaintance with the details of business, on the part of heads of departments.

As entries into the Civil Service are now watched with jealousy, and entrusted to independent commissioners, so in like manner might exits be watched in order to avoid any undue expense being entailed upon the country.

The final grant of the pension, in accordance with the Pension Act, should rest with the Treasury, but only after due inquiry had been made by an independent tribunal, and a certificate given that the requirements of the Act had been complied with.

Appendix, No. 9.

VI. That the 27th section of the Act (4 & 5 Will. 4) should be repealed, and that no further abatements should be made for superannuation purposes, as a consequence of the position which it was contended the civil servant is entitled to under the first head of my remarks, that his pension should be awarded to him gratuitously.

Other reasons may be urged against the superannuation abatements from salaries beyond those adverted to in my evidence.

In a Parliamentary Paper, No. 554 (1822), it will be found that Lord Sidmouth, in a report to the King in Council, on the re-arrangement of the Home Office, objected to levy the Superannuation Tax on salaries, because he considered it exposed to the fundamental objection of selecting one class of his Majesty's subjects as objects of separate and exclusive taxation.

It appeared to his Lordship much more rational to assign to the clerks such unincumbered salaries as it may be fit for them to receive, than to adopt the complex and illusory plan of ostensibly giving them certain sums, and at the same time depriving them of a portion of those sums for a different purpose.

It is also stated in the Report of the Select Committee on Reduction of Salaries in 1831, (No. 322) that in the opinion which, in obedience to the instructions of the House, the Committee have given of the amount of salaries suitable to the different offices, they understand always a net salary to be regularly paid, and subject to no fees or deductions of any description.

The practice of giving high nominal salaries, and subsequently imposing fees and taxes upon them has a tendency to expose men in office to unmerited odium.

I may further add the opinion of a distinguished civil servant (Sir John Herschel) upon this question of abatements, who has now quitted the public service. He remarks that there is one plain principle of common sense and justice, which appears to be lost sight of in the existing arrangements, viz., "that whatever is paid to any person employed in remuneration of services, should be absolutely his property, at least so far as not to be revocable at the pleasure of the employer, or defeatable by the accident of death.

"The payment, no doubt, may be made partly in money, and partly in the form of a right; but the right should be a vested one, and not liable to annulment. The only mode consistent with justice of dealing with such portion of a man's salary as may be withheld from him is to regard it as held in trust and managed for his absolute benefit, to be either handed over to him, with accumulations, at the termination of his service, or paid over to his executors, &c., in case of death, or invested for him (if possible on more advantageous terms than he could individually obtain) in such way as he shall himself approve, to meet his case as a bachelor, husband, or father. Whatever is kept back as constituting a lien upon him for the continuance of his services, or as affording a hold upon him for good conduct, ought rather to be called caution money than salary. So far as its accumulation is an advantage, it is yet one contingent conditional and liable to forfeiture. It is not his, and may never become his. If he die in the service, it is lost; he has been mulcted of it without fault on his part; and if it be forfeited by misconduct he has in effect been fined by anticipation.

"To men from whose motives fortune and fame are excluded; who labour in obscurity, and see their equals passing them in the career of life; the sole redeeming feature of whose position is its certainty, it does seem most incongruous to introduce an element of this nature.

"An objector to the present system might say, 'If you assert that a man has a salary of 100 *l.* per annum, you are bound to give it him in some form or other of hard cash, and not of expectations, which may be disappointed. If with his consent, by means of a forced bargain, or in his ignorance of its nature at the moment of his engagement, you keep back a part of it, you are bound to pay it, not to some other party in whom he has no interest, but to himself or his nominees, and that whether his conduct have been good or bad, (punishing bad conduct by dismissal, and criminal by the penal law). You incur this obligation, not with him, but with mankind, that words should correspond to things, and mean realities. You assume *pro tanto* the position of a savings bank, and are bound to account to the uttermost farthing, not to the mass of your contributors, but to each individual. An Act of Parliament may legalise, but cannot justify, a contrary view of the matter.'"

VII. That the amount (about 800,000 *l.*) already abated from salaries, under the 27th section, be recognised in the new Bill, and that future Pensions should be granted gratuitously partly in consideration thereof.

The result of the calculations which have been made being, that had the deductions from the salaries of civil servants, who have entered since August 1829 up to the present time, been funded and allowed to accumulate at only 3 per cent. interest, such a sum would have accumulated as, it is conceived, would have quite realised the intention of the framers of the Pension Act of 1834, who only required that the civil servants should contribute towards the reduction of the charge on the public for the pensions of those persons who entered the service after 1829; and therefore it is considered that by reciting, upon the face of the proposed new Act, that a net sum, amounting to about 800,000 *l*, had been contributed by the civil servants in aid of their pensions, Parliament will justify itself to the nation and posterity in granting in return therefore gratuitous pensions to those civil servants who have so contributed, and likewise, in future, to all who shall enter the civil service; and on the other hand, the civil servants of the Crown will be able to point to this consideration in the event

of

of their being required at any future period to defend their right to a gratuitous pension upon other grounds than those which have hitherto been deemed sufficient; viz. their service and fidelity. Appendix, N o. 9.

VIII. That an insurance fund be created by a compulsory abatement of 2½ per cent. from all Salaries of and above 100 *l.* a year.

A stronger illustration of the necessity for an insurance fund for the civil service could not be deduced than the evidence of the Assistant Secretary of the Treasury, who referred to the long file of lamentations from the widows and orphans of civil servants now before the Treasury, praying for relief.

A copy of one of these memorials has been sent to me from the widow of a consul, which I beg to append, illustrating the necessity of such a provision being made for the families of civil servants as I have been urging upon the consideration of the Committee. (A.)

The very great distress in the lower ranks of the service induced me to take up this question, and I was at the time encouraged to do so by the debate in Parliament in March 1844, relative to the distressed state of the family of Dr. Morrison, who died in China, after he had rendered valuable public service.

All attempts to form voluntary funds for the purpose had failed; an Order in Council was obtained in 1819 to establish a fund in the Admiralty, but it did not succeed. Indeed, the distress in the Revenue Departments was admitted by the Government to be so general, that in the Customs a benevolent fund was established by Act of Parliament in 1816; it was however found necessary to require a compulsory contribution for its support, added to which, the profits of the bill of entry (somewhat analogous to the profits of the London Gazette) were given up by the Government in aid thereof.

In the Post-office the Government have allowed the property found in dead letters to be applied in aid of a charitable fund.

In the Inland Revenue, the Government assist the Atlas Assurance Office in collecting premiums, &c., from officers who insure in that office under certain advantages.

In the Ordnance Department certain pensions are paid to the widows of clerks by the Government.

If the principle is correct in these cases, it does not appear to be just to exclude other civil servants from such advantages; and as the compulsory principle has been adopted by Parliament with respect to a large body of its civil servants, although the great majority of them derive no benefit therefrom, it does appear to be sound policy to extend that system to all, to be coupled, however, with this most just provision, that the proposed contributions shall be applied for the benefit of each individual, according to the value of his contribution.

It has been ascertained that 83 per cent. of civil servants are uninsured in the local funds already established, notwithstanding the aid afforded them by the Government.

It is doubtless higher ground to advocate the voluntary rather than the compulsory principle of life insurance, and were its truthfulness equally enforced by experience, it might require no arguments to recommend its adoption; but unfortunately in this, as in most other instances, there is a wide discrepancy in human conduct between what ought to be and that which actually takes place; and it is to be feared there is no alternative in this case but to fall back upon some inflexible law external to self; and this I conceive will best be met by a compulsory conversion of a moiety of the present superannuation assessments into an insurance fund, for the benefit of representatives of deceased civil servants.

This is no new theory which it is desired to urge upon the State or the public; as, in the case of the navy and army services, provision is made, as a rule, for the wives and families of naval and military servants, independently of the additional pension granted for loss of life in action, there is likewise a compulsory abatement imposed upon the whole medical force of the navy for the support of their widows only; the East India Company likewise enforces a contribution from its servants for the support of their families; the Emperor of the French has also established a compulsory provision for the families of the *employés* of the State. The Bank of England requires its servants to insure their lives, and several private establishments have adopted a similar course.

Such a concurrence of testimony, and from such various sources, must be considered, upon all fair terms of reasoning, as incontrovertibly establishing the principle under consideration.

It is, therefore, from the conviction that the position of the civil servants will be materially improved by the adoption of the compulsory principle of life insurance, and also from the consideration that the State is pre-eminently interested in relieving its servants as much as possible from the cares and desponding influences which cannot fail to have a most depreciating effect upon their official energies, that I am induced to lay such stress upon the formation of this fund, by an appropriation of one-half of the present superannuation per-centage to that purpose, remitting the remaining half to the civil servants to meet immediate exigencies.

Appendix, No. 9.

IX. That a Royal Commission be appointed after the passing of the Civil Service Superannuation Act, to inquire and report upon the sufficiency or otherwise of public Salaries; also whether a systematic Plan of Day or Monthly Pay might not be established with advantage to the Public Service of Officers or Persons who are now paid by Annual Salaries.

I have long been of opinion that the whole system of remunerating public civil servants requires to be investigated and placed on a different footing, not merely with reference to the scale of salaries for any department in particular, but more with the view of classifying the service. While care should be taken that persons are not overpaid for the performance of particular duties, it should at the same time be provided that sufficient prizes be maintained for the due encouragement of the service generally.

I am not sanguine that any material pecuniary saving would result from such inquiry, but I do anticipate greater efficiency as the result of a more complete and judicious subdivision and economy of labour.

Great good has resulted of late years from the inquiries which have taken place into public departments.

In one small department alone, the duties of which Lord Chandos and myself investigated, the Government were enabled to reduce 14 persons, at a cost of 5,000 *l.* a year.

A more general view, however, should, in my opinion, be taken of the whole question, by means of a mixed Commission, consisting of political and official persons. A Commission so constituted might at the same time consider whether it would not be desirable to classify public servants according to the degree of qualification and education required of them; and by placing certain classes upon daily pay, and paying them at less deferred periods, greater satisfaction would prevail.

X. That a separate scale of pensions be fixed for persons of the latter or day-pay class, who may leave the service.

The collection of scales of pensions now before the Committee evidence the necessity of adopting one general scale for persons on salary, and that at some future period, when the exciting question of the superannuation abatements has been disposed of, a measure should be submitted to Parliament, fixing the scale of pensions to be allowed to persons on day-pay, as at present it is quite open to make any change in the scale by an Order in Council.

(B.)

Having submitted my views under the foregoing heads, in addition to my evidence, I beg leave to append a copy of the Bill now before the Committee, with certain amendments, which appear to me necessary to be made therein.

I have to apologize to the Committee for taking this step, but having devoted many years to the mode of conducting the business of public departments, with the greatest efficiency and economy, I have ventured to ask permission to have this paper placed on record.

I have, &c.

To the Chairman of the Committee. (signed) *R. M. Bromley*

(A.)

To The Lords Commissioners of Her Majesty's Treasury.

The Memorial of *Gertrude Rendall*, widow, showeth,

That memorialist's late husband, John Rendall, held the appointment of Consul in the Cape de Verd Islands, from the year 1839 to the year 1854, inclusive, at which place and latter period he died.

That, from the time of entering this service, to that of his death, viz., 16 years, he contributed yearly to "The Superannuation Fund," (stopped from his salary), but with the impression on his part that he was at the same time securing to his wife and family benefits to be derived hereafter, and that the aforesaid deduction made from his salary yearly, precluded him devoting any other proportion of his income to the insurance of his life, and the consequent advantages that would have accrued to his widow, had a policy been effected with the sum withdrawn from his salary, and which would have secured to her a handsome sum upon his death, were lost by this circumstance.

That memorialist imputes the death of her husband to the unhealthiness of the climate, having been repeatedly attacked by fever, and particularly the malignant yellow fever of 1846, which was so fatal in its effects in the Island of Boa Vista, with other maladies incidental to the climate, and to which he at last fell a victim; never having returned to England during that period.

That memorialist humbly begs to represent her loss of position, and destitution, arising from the unfortunate death of her husband, by which she is left totally unprovided for.

Memorialist therefore entreats regard and attention to her hopeless and forlorn situation, in the earnest hope that their Lordships will be pleased to bestow a grant or indemnification for the pecuniary loss she has in every way sustained by the death of her husband.

And your memorialist, as in duty bound, will ever pray.

(signed) *Gertrude Rendall.*

Appendix, No. 10.

Amended Regulations for Admission and Promotion in Her Majesty's Dock Yards.

Her Majesty having been pleased, by Her Order in Council of the 11th instant, to confirm, with Her approval, the accompanying regulations, which are henceforth to be adopted, for the entry and promotion of all persons in Her Majesty's Dock and Victualling Yards; they are now issued, by Command of their Lordships, for the guidance of the respective Superintendents and professional officers, and information of all persons employed therein, and to whom they are to be made known. Appendix, No. 10.

(signed) *R. Osborne*,
Secretary.

Admiralty, 14 March 1853.

Amended Regulations for Admission and Promotion in Her Majesty's Dock Yards, based on the Orders originally promulgated with the Circular Letter of the 27th February 1847.

Qualifications of a Leading Man.

To be a Leading Man an Artificer should, in addition to a thorough practical knowledge of his trade, be able to write a legible hand; he should understand Arithmetic, as far as Vulgar and Decimal Fractions; and he should be well acquainted with the details of forming and combining the different parts of a Ship, and the various methods used in trimming and fastening them. Upon all these points the Superintendent will draw up a report, which he will transmit through the Surveyor of the Navy to the Admiralty, with the original documents annexed to it, submitted to him by the Master Shipwright. The Surveyor will report his opinion of the claims of the respective parties; and from the list of candidates one of the names thus sent up will be appointed by Board Order to fill the vacancy.

Qualification of an Inspector.

To be an Inspector a man should write well; he should understand Arithmetic, as far as Vulgar and Decimal Fractions, and be able to measure plane surfaces and cubes; he should likewise understand laying off Ships on the mould-loft floor, and the details of forming and combining the different parts of a Ship, the various modes of fastening them, and the correct methods of taking account of work.

Qualifications of Foreman.

To be a Foreman a man should have a competent knowledge of simple equations in Algebra, and be able to work Problems deduced from the three first books of Euclid; he should also have a thorough knowledge of the mode of laying off Ships upon the mould-loft floor, and understand all the different methods of forming and combining them. These qualifications are to be stated in the report made by the Superintendent to the Surveyor for the information of the Admiralty, accompanied by his own remarks as to the manner in which the candidates have discharged their duties as Inspectors, and by the reports which they have themselves drawn up as to the conduct of the Leading Men and Artificers working under them during the preceding 12 months; and my Lords will then, on having a report from the Surveyor, select one of the candidates to fill the vacancy.

Master Shipwright's Assistant.

Examination at Somerset House.—When a vacancy for a Master Shipwright's Assistant occurs, the Surveyor of the Navy will be directed to select for examination the three Foremen whom he may consider the most competent and deserving of promotion; who must be prepared to undergo an examination in Algebra, as far as Quadratic Equations in Geometry, as far as the sixth book of Euclid, and Problems depending thereon, and in the elementary principles of Mechanics and Hydrostatics. These candidates will also be subjected to an examination in practical Ship-building, laying-off, and the general principles of the construction of Ships.

These examinations are to take place at Somerset House in presence of the Surveyor of the Navy, to be conducted by such officers as their Lordships may appoint. The Superintendents of the Yards from which the candidates have been selected, will investigate carefully the manner in which each candidate has performed his duty as an officer of the Yard; and they will transmit to the Admiralty the original reports sent in by him to the Master Shipwrights,

Appendix, No. 10.

wrights, in order that their Lordships, with the assistance of the Surveyor, may judge of his fitness for higher duties. The decision of the Board will rest upon a full consideration of all the circumstances of the case; and one of the three examined will be selected to fill the vacancy, unless it shall appear that none of them possess the requisite qualifications.

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26 October 1853.

In pursuance of directions of the Lords Commissioners of the Admiralty, dated the 18th instant.

In order to insure that the officers of Her Majesty's Dockyards should have proper experience, and be duly qualified for promotion, their Lordships are pleased to direct, that three years service in a particular rank shall be required of every class of officers before they can be considered eligible for promotion to the succeeding grade, or be included in the list of candidates for such advancement.

Table 1.—OFFICERS of Her Majesty's Dockyard, *Portsmouth*.—Ages, &c.

DESIGNATION OF OFFICERS.	Age when entered the Service.	Number of Years on Day-Pay.	Age when Salaried.	Number of Years on Salary.
Assistant Master Shipwright	21	15	36	16
Foreman of the Yard	21	19	40	28
Ditto	21	22	43	22
Ditto	21	20	41	26
Ditto	21	22	43	22
Ditto	22	7	29	14
Ditto	23	18	41	—
Ditto	21	13	34	11
Foreman of the Joiners		22	43	22
Foreman of the Caulkers	21	20	41	22
Master Ropemaker	21	11	32	19
Master Sailmaker		29	46	7
Assistant Inspector of Steam Machinery	23	9	32	3
Foreman of the Factory	24	7	31	8
Foreman of the Boiler-makers	31	7	38	8
Engineer and Machinist	22	27	49	1

MR. FULLAGAR'S CASE.

(Navy Estimates, 1855–56, Page 94.)

Mr. *Fullagar*, Timber Inspector, late of *Woolwich* Yard.

Salary	£. 400.
Time on Day-pay	8 years.
Time on salary under 200 *l.* per annum	35 „
Time on salary, above 200 *l.* per annum	7 „
Time, under Scale of 40ths, for superannuation	43 „
Total years' service, not including apprenticeship	50 „

	£.	s.	d.	
The above-named period of 43 years, calculated by the scale of 40ths, gives	67	10	–	
As Mr. Fullagar had only 7 years on salary above 200 *l.*, he had no claim for a higher grade, but the lowest granted by the Act appears to be appropriated to him, which is 4-12ths	133	–	–	
	200	10	–	Pension granted 200 *l.*
Had Mr. Fullagar been a clerical officer, with 42 years' servitude on salary, his pension would have been	333	–	–	
And his full time, including his day-pay, would have given him	366	6	–	

Appendix No. 10.

MR. FINCHAM'S CASE.

(*See* Navy Estimates, 1854–55, Page 79.)

Mr. *Fincham*, late Master Shipwright of *Portsmouth* Yard.

Salary			650 *l.*	
Time on day-pay			8 years	6 months.
Time on salary, under 200 *l.* per annum			5 „	7 „
Time on salary, above 200 *l.* per annum			35 „	11 „
Time, under Scale of 40ths, for superannuation			14 „	1 „
Total years' service, not including apprenticeship			50 „	

	£.	s.	d.	
The above period of 14 years 1 month, calculated by the Scale of 40ths, gives about	36	–	–	
Mr. Fincham's salaried time, above 200 *l.*, will give him, at 9-12ths	487	10	–	
	523	10	–	Pension actually granted 527 *l.*
Had Mr. Fincham been a clerical officer, with 41 years 6 months servitude, his pension would have been	540	–	–	
And his full time, including his day-pay, would have given him	650		–	

MR. ASH'S CASE.

Mr. *Ash*, Foreman of Shipwrights, *Portsmouth* Yard.

Salary			250 *l.*	
Time on day-pay			22 years	10 months.
Time on Salary, under 200 *l.* per annum			11 „	3 „
Time on salary, above 200 *l.* per annum			11 „	4 „
Time, under scale of 40ths, for superannuation			34 „	1 „
Total years' service, not including apprenticeship			45 „	5 „

	£.	s.	d.	
The above period of 45 years 5 months, calculated by the scale of 40ths, will give about	27	10	–	
Mr. Ash's salaried time, above 200 *l.* per annum, will give him, at 4-12ths	83	6	8	
	110	16	8	Pension entitled to by present Act.
Had Mr. Ash been a clerical officer, with 22 years 7 months' servitude, his pension would have been	125	–	–	
His full time, including day-pay, would have given him	229	3	4	
Pension, as by Clause 4 in new Bill, with Scale of 40ths still in force	156	3	4	
Pension, as by Clause 4 in new Bill, with Scale of 40ths abolished	166	13	4	

Appendix, No. 11.

Appendix, No. 11.

LETTER from *James Sparrow*, Collector, to the Chairman.

Sir, Custom House, Hull, 15 March 1856.

THE Civil Service Superannuation Bill recently brought into Parliament having been referred to the Committee over which you preside, I request,—after expressing my most sincere wish that its labours may terminate in the production of a measure that will give satisfaction to all classes who feel themselves aggrieved by the regulations under which they now serve,—to be allowed to make a few observations thereon.

Having been admitted to the department in which I am employed prior to the 5th of August 1829, I most respectfully object to a portion of its provisions on the following grounds, viz.:

1st. That the officers and clerks who entered the civil service prior to the 5th of August 1829 are not applicants to Parliament for a revision of the present Superannuation Act, 4 & 5 Will. 4, c. 24.

2d. That a portion of the Bill now referred to your Committee injuriously affects their interests, and will, should it become law in its present shape, be a breach of contract on the part of Government with those officers.

I will not encumber this statement with a detail of the various changes the civil service superannuation question has undergone since the commencement of the present century; it will be enough to observe that they resulted in the issue of a Treasury Minute for its adjustment, dated the 4th of August 1829, the regulations contained in which it was deemed advisable, in the year 1834, to confirm by the Act 4 & 5 Will. 4, before mentioned.

That Treasury Minute and Act of Parliament have always been deemed by persons who entered the various civil departments prior to the 5th of August 1829, to have finally settled the superannuation question, so far as they are concerned, and, taken together, they have esteemed them as the contract under which they were serving, and have ever since those dates, upon the faith of the scale of superannuation allowances thereby promulgated, made their arrangements accordingly; but as the second part of Schedule (B.) annexed to the said Bill contemplates an alteration of that scale of allowances by a reduction of about one-twelfth, I feel satisfied that so injurious a change of the contract under which they have served, going on 27 years, need only be brought under the notice of the Committee to ensure correction.

Without possessing any accurate knowledge of the number of persons now in actual employment in the various civil departments of the State, whose services commenced prior to the 5th of August 1829, still well knowing that time has reduced them to but few, when compared with the whole force, there being but seven at this port with an establishment of 169, it may possibly become a question with the Committee whether it will be worth their while to recommend any further legislative enactment respecting them. I know I speak the sentiments of all those persons as well as my own, when I respectfully request that the contract under which they have so long served may not be altered; should it however be deemed expedient to change the arrangement of all superannuation allowances from a scale of twelfth parts to a scale of sixtieth parts, I crave to be allowed to submit for the consideration of the Committee, that as all persons now on actual duty in the various civil departments who entered prior to the 5th of August 1829, have served 25 years and upwards, that any new scale of superannuation allowances to be granted to them commence with 35/60ths of their salaries for 25 to 26 years' service, and so on. Such arrangement, although different in detail, being the same in result as that provided by the present scale of allowances, which I beg to illustrate by the following comparative statement, operating on a salary of 100 *l.* per annum.

Allowances under present Scale.	£.	s.	d.	Years.	Proposed Scale.	£.	s.	d.
25 years 7/12ths (equal 35/60ths.)	58	6	8	25 to 26	35/60ths	58	6	8
				26 to 27	36/60ths	60	–	–
				27 to 28	37/60ths	61	13	4
				28 to 29	38/60ths	63	6	8
				29 to 30	39/60ths	65	–	–
30 years 8/12ths (equal 40/60ths.)	66	13	4	30 to 31	40/60ths	66	13	4
				31 to 32	41/60ths	68	6	8
				32 to 33	42/60ths	70	–	–
				33 to 34	43/60ths	71	13	4
				34 to 35	44/60ths	73	6	8
35 years 9/12ths (equal 45/60ths.)	75	–	–	35 to 36	45/60ths	75	–	–
				36 to 37	46/60ths	76	13	4
				37 to 38	47/60ths	78	6	8
				38 to 39	48/60ths	80	–	–
				39 to 40	49/60ths	81	13	4

(*continued*)

Allowances under present Scale.				Proposed Scale.				
	£.	s.	d.	Years.		£.	s.	d.
40 years 10/12ths (equal 50/60ths.)	83	6	8	40 to 41	50/60ths	83	6	8
				41 to 42	51/60ths	85	–	–
				42 to 43	52/60ths	86	13	4
				43 to 44	53/60ths	88	6	8
				44 to 45	54/60ths	90	–	–
45 years 11/12ths (equal 55/60ths.)	91	13	4	45 to 46	55/60ths	91	13	4
				46 to 47	56/60ths	93	6	8
				47 to 48	57/60ths	95	–	–
				48 to 49	58/60ths	96	13	4
				49 to 50	59/60ths	98	6	8
50 years and upwards, 12/12ths or 60/60ths	100	–	–	50 and upwards	The whole	100	–	–

I am, &c.
James Sparrow, Collector.

LETTER from *Vincent Baker*, Auxiliary Clerk, to the Chairman.

Honourable Sirs, Customs, London Docks, 26 February 1856.

I BEG leave most respectfully to lay the following statement before your Honourable Committee, viz.: there are many auxiliary clerks employed in the Custom House, receiving a salary of only 78 *l.* per annum, without the prospect of promotion, totally unable, on account of smallness of income, to make any provision for old age, who are now and have been constantly employed many years doing the same duty as the established clerks; that so soon as they are incapable, from infirmity of mind or body, to discharge the duties of the situation, however long their services, are totally unprovided for by any Act of Parliament or otherwise, and therefore in a state of utter destitution.

As the civil service superannuation question is under the consideration of your Honourable Committee, I submit that some provision may be made for auxiliary clerks in the Act of Parliament for granting retiring allowances, provided they have been permanently employed more than 10 years. I have been employed in the Custom House 41 years, and can produce testimonials from the collector and others as to character, and regular discharge of my duties; and were I unemployed as an auxiliary clerk, should be entirely destitute.

Under these circumstances, I humbly pray that your Honourable Committee will afford such relief to old worn-out auxiliary clerks as your humanity may suggest, by including them in the Act under your investigation.

I have, &c.
(signed) *Vincent Baker*,
Auxiliary Clerk.

LETTER from *Vincent Baker*, Auxiliary Clerk, to the Chairman.

Honourable Sirs, Customs, London Docks, 10 March 1856.

THE grievances under which the extra clerks labour having been mentioned before your Honourable Committee, I most respectfully beg to lay the following statement before your Honors, with a view of showing the great difference which prevails between the situation of the established and the extra clerks in the Customs. For instance, in this department, the scale for the established clerks is thus:—

£.				£.	£.	
75, annual rise of				5 to	100	They are allowed one month's leave of absence yearly; in sickness, their salaries are paid; and on retiring from the service, receive the superannuation allowance.
100	„	„		5 „	120	
120	„	„		10 „	130	
150	„	„		10 „	180	
180	„	„		10 „	220	
230	„	„		10 „	260	
260	„	„		10 „	300	

I, your Honors' humble memorialist, an extra clerk, receive only 78 *l.* per annum, without any increase of salary should I remain all my life in the service; and should I fall sick, my pay would cease. There is no month's leave of absence for me, nor any superannuation allowance when worn out in the service.

The extra clerks do the same duty, and are employed in the same responsible duties as the established clerks.

Your Honourable Committee will see, by the above comparison, under what discouraging circumstances I have devoted my time and energies for many years, with a character for efficiency and attention to the public service.

I have, &c.
(signed) *Vincent Baker.*

TABLE showing the Comparative SERVITUDE, PENSION, &c., of an Average Case of a PROFESSIONAL OFFICER, with a similar one of a NON-PROFESSIONAL OFFICER, CLERK, MESSENGER, or other Person, who may have been paid at a Rate per Annum, instead of a Rate per Diem.

AGE At different Periods of Servitude.			SERVITUDE.								Pensions calculated by the following Acts of Parliament, assuming the Salary at time of Superannuation to be £. 400 per annum.				LOSS sustained by a Professional Officer per Annum.	
			Lost in acquiring a Profession.		Not reckoned for Pension, having been paid at a Rate per Diem.		Reckoned for Pension, having been paid at a Rate per Annum.		Total Number of Years spent in the Service.		Act 3 Geo. 4, c. 113. On Salary before 4th August 1829.		Act 4 & 5 Will. 4, c. 24. On Salary after 4th August 1829.			
Periods of Servitude.	Officer.	Clerk, &c.	Officer.	Clerk, &c.	Officer.	Clerk, &c.	Officer.	Clerk, &c	Officer.	Clerk, &c.	Officer.	Clerk, &c.	Officer.	Clerk, &c.	Geo. IV.	Will. IV.
	Years.	Years.	Years.	Years.	Years.	Years.	Years.	Years.	Years.	Years.	£.	£.	£.	£.	£.	£.
On entering the Service -	14	16	—	—	—	—	—	—	—	—	—	—	—	—	—	—
On completing Apprenticeship	21	- -	7	—	—	—	—	—	—	—	—	—	—	—	—	—
When placed on Salary for Pension - - -	39	16	- -	- -	18	—	—	—	—	—	—	—	—	—	—	—
When Superannuated - -	66	66	7	- -	*18	- -	27	50	52	50	233	400	166	266	*167	*100

* From this it is seen that the period served by a Professional Officer, previous to his being placed on Salary, not being reckoned for Pension, causes a loss to him as follows, viz. :—
If placed on Salary before the 4th August 1829, of 167 *l.* a year.
If placed on Salary after the 4th August 1829, of 100 *l.* a year.

TABLE showing the PENSIONS awarded to the PROFESSIONAL OFFICERS, a NON-PROFESSIONAL OFFICER, CLERKS, and a MESSENGER, whose Names are mentioned with their respective Servitude, Salaries, &c., extracted from Navy Estimates for the Year 1855–56, pages 93 and 94.

From what Establishment.	NAME.	RANK.	SERVITUDE. On a Rate per Diem.	SERVITUDE. On Salary for Pension.	SERVITUDE. Total, exclusive of Apprenticeship.	Average Salary for last Three Years.	If contributed 5 per cent. to Superannuation Fund.	PENSION.	COMPARISONS AND REMARKS.
			Yrs. Mon.	Yrs. Mon.	Yrs. Mon.	£.		£.	
Admiralty - -	T. Waterman - -	Chief Draughtsman to Surveyor of the Navy.	15 0	20 5	35 5	390	Yes.	161	- - A professional officer or draughtsman of 35 years' servitude, exclusive of apprenticeship, making together 42 years, which did not give him even 5-12ths of his salary, yet the messenger with 57 years' servitude retires on full pay, and could have done so seven years earlier had he then been incapacitated for duty.
	G. P. Laplume - -	Messenger - -	- -	57 5	57 5	250	No.	250	
Portsmouth Dock Yard	Wm. Blessley - -	Foreman of Shipwrights	25 7	18 0	43 7	250	Yes.	108	- - The professional officer had two years and 10 months less servitude, but an equal or similar salary, yet he was only awarded one half the pension of the clerk.
	Wm. Gettens - -	Clerk - - -	- -	46 5	46 5	250	No.	216	
Woolwich Dock Yard -	S. Fullagar - -	Timber Inspector -	7 9	42 6	49 10	400	No.	200	- - The professional officer had eight years more servitude, and 85 *l.* a year more salary, yet he was awarded 75 *l.* a year less pension than the clerk.
	*John Lee - -	Clerk - - -	- -	42 0	42 0	315	No.	275	
Portsmouth Dock Yard	†John Fincham - -	Master Shipwright -	8 6	41 6	50 0	650	No.	527	- - The professional officer had 10 years more servitude and 50 *l.* a year more salary, yet he was awarded 36 *l.* a year less than the storekeeper.
Chatham Dock Yard -	John Miller - -	Storekeeper - -	- -	40 0	40 0	600	No.	563	

* Will appear in the Navy Estimates for 1856–57.

† *See* Navy Estimates for 1854–55, page 79.

Appendix, No. 12.

Extract from the "Warrant Book not relating to Money, No. 5," pages 3 and 4.

Among the Records in the Public Record Office, London, and in the custody of the Master of the Rolls, pursuant to the Statute 1 & 2 Vict. c. 94, to wit, among the Books lately remaining at the Treasury Chambers, and in the "Warrant Book not relating to Money, No. 5," pages 3 and 4, it is contained as follows: Appendix, No. 12.

3d in the Pound to be deducted out of the Sallaries of the Officers of Excize, to raise a Bank of Charity for support of the Poor disabled Offic^rs of that Revenue.

After &c^a Whereas by yo^r Mem^ll dated the 11^th of Jan^y last you layd before Us a Proposall & Scheame, you had then lately layd before the R^t hon^ble Lawrence Earle of Rochester late Lord High Treãr of England for raiseing a publiqz banke of Charitie for support of such officers Imployed under you for the Collecting, Levying and Ascertaining his Ma^tℓ. Revenue of Excize, who by reason of Age or other Accidentℓ in his Ma^tℓ. Service are or shall be rendered uncapable of their respective Imploym^tℓ. by deducting 3^d in the Pound out of each Officers Sallarie therein mencõned, We have considered of yo^r sd Proposall & Scheme and the reasons by you layd downe for the raising such a banke of Charity and doe hereby direct that from & after the 25^th day of March next, you cause to be deducted 3^d in the Pounde out of the Sallaries allowed by his Ma^ty unto all Generall Ryders, Gen^ll Supvisors, Collectors, Surv^rs & Guag^rs Imployed & from henceforth to be Imployed in the Collecting receiving, Levying and ascertaining his Ma^tℓ. sd Revenue of Excize and to all Clerkes Imployed or to be Imployed in the Grand Office of Excize, and that the same be quarterly & every Quarter of a year pd unto such pson or psons as you the ꝑsent Com^rs of Excize or the Com^rs of his Ma^tℓ. sd Revenue for the time being shall appo^t to receive the same To the intent the same be disposed of in such manner and to such pson & psons as you the present Com^rs of Excize, or the Major part of you or the Com^rs of Excize for the time being or the Major part of them shall by yo^r or their War^t und^r yo^r or their handℓ direct, And in the Disposall of the Money ariseing by the deduction aforesaid you are to observe the Method & Rules following viz^t

That noe officer shalbe capable of any sum̃ of Money or Pencõn out of the banke of Charitie who shall not have been imployed as an Officer in the said Revenue by the space of seaven yeares at least before he shall become uncapable of his Imploym^t unlesse in Cases where some Extra^y accid^t shall happen whereby he shall be sooner disabled.

That noe Guager who shall become disabled of his Imploym^t shall receive above the sum of 15^ll p anñ out of y^e sd Banke of Charity.

That no Generall Ryder who shall become disabled of his Imploym^t shall receive above
x^d 30^ll p annū, shall receive above 30^ll p anñ.

That noe Gen^ll Supvisor who shall become disabled from his Imploym^t shall receive above 25^ll p anñ.

That noe Collector of Excize who shall become disabled from his Imploym^t shall receive above 25^ll p annū.

That noe Surv^r who shall be disabled from his Imploym^t shall receive above 20^ll p anñ.

And that noe Clerke in the office who shall become disabled from his Imploym^t shall receive above 20^ll p anñ.

That none of the officers above mencõed shall be capable of receiving the said Charitie who shall have any yearly Estate or other Imployment or Income by Interest of Money or otherwise of the yearly value of the respective Sūmes abovemencõed to be allowed to the respective officers afd.

That all Moneys payd to you the present Com^rs or the Com^rs of the Excize for the time being or yo^r or their Order, shalbe first Entred w^th the Compt^r of Excize for the time being, to the Intent that a yearly acco^t may be given to Us or to the Lord Treãr or the Com^rs of the Treãry for the time being by the said Compt^r of what Money hath been from time to time reĉed on the acco^t of the sd deduction & to what officer or officers w^th his Christian name Surname and distinction of Office the same or any pt thereof hath been from time to time issued or payd & of what shall remaine in Cash, And for soe doing this shalbe yo^r Warr^t Whitehall Treãry Chambers Feb^y 1^st 1686 Godolphin. Dover J Ernle S Fox. To Com^rs Excize

Appendix, No. 13.

THE PENSIONS OF THE CIVIL SERVICE.

Appendix, No. 13.

"When an officer either from age or infirmity is obliged to retire, we agree with the Commissioners* in opinion that a decent provision ought to be afforded him, and we do not see that any objection can arise to its being paid out of the general fund; but with respect to the extent of such provision, we think it ought to be decided on a consideration of the merit and services of such an officer, and not by any fixed rule."†

Such was the recorded opinion of three Principal Secretaries of State in the year 1795; and such, though not without some difference, to this day appears to have been the prevailing opinion on the subject of retiring allowances. Whatever other points may have been at issue between them, both Government and clerks have in the main alike agreed upon this; the moral obligation, namely, on the Government—

1. To make a decent provision for age or infirmity.
2. This to be payable out of public revenue.
3. To vary in extent with the merit and services of the individual.

And it is not to be denied that this supposed obligation appeals to feelings very genuine and praiseworthy. True it is, it may be said, that due remuneration for his work has already been received by the clerk in the salary allotted to him, but this was in effect but a scant allowance, insufficient for more than his current expenses. How can he now, at the end of a life worn out in the public service, be suffered to retire into poverty, coupled, it may be, with sickness? Whatever others may do, it is not for the Government of a country like this to be reproached with neglect of its old and faithful servants.

But if this be so of the clerks themselves, what of their families? This point was also noticed by the Secretaries of State: "The salaries," they wrote, "proposed to be allotted to the different officers are calculated to compensate to them for the execution of the ordinary duties of their respective offices, and we think it would be hard that any fixed rule should be laid down for preventing meritorious officers from being rewarded by any other places that may not interfere with their official attendance, by which a means might be afforded to them of acquiring some provision for their families. We leave it to your Lordship to determine whether such officers, after devoting their time and attention to the public service, ought to be precluded from the hope of having it ever in their power to afford their families that provision which persons in different situations may, by labour and industry, acquire."

This opinion, strange as it may sound in these days, was yet endorsed and repeated by the Committee of Privy Council, and finally approved and adopted by an Order in Council.‡

But how is this part of the subject regarded at the present time? In a recent petition§ of the civil servants to Parliament, it is represented "that the East India Company, the Bank of England, and other large mercantile companies in this country, grant to their servants, when no longer fit for service, superannuation, without making any deduction from their salaries in aid thereof. That those companies have also established provident funds for the relief of the widows and families of their deceased servants, assessing their salaries for such purposes only."

But why for such as these only? one is driven to ask; why not also for those? is it that salaries now, more than in 1795, are equal to provide for the families of deceased officers, or shall his salary enable a clerk to make provision for his family but not for himself? If insufficient for both, is a wife and children an imperious necessity, but his own time of old age or sickness a thing avoidable, or not incident to humanity? Surely while contending for concessions we have misapprehended the principles of the case; surely some error there must be in a self-contradiction so patent.

Suspending then consent for a while to any foregone conclusions, what in broad matter-of-fact is the bargain struck between the Government and the civil servants?

Purely

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* Commissioners of Inquiry appointed by the Act 25 Geo. 3, c. 19.
† Report of the three Principal Secretaries of State to the Lord President, dated the 23d February 1795.
‡ Passed the 27th February 1795.
§ Presented to the House of Commons by the Hon. H. Fitzroy, 3d December 1852.

Purely and simply this; a certain rate of pay in return for certain requirements. These, it is true, may subsist not altogether in work only, whether manual or intellectual, but oftentimes may also embrace a high degree of integrity and honour: but, nevertheless, in these days, and speaking of the service generally, it is not to be supposed that the Government, any more than any other employer of labour, would pay any one for doing nothing, and for the mere sake of maintaining him in idleness; so long, in short, as a man works, can he demand pay; and no pay whatever can he demand, save in return for work.

Now the rate thereof will always, indeed, ultimately be decided by the competition of the class from which the service is supplied.* There are, however, several things which in this case interfere with the full freedom of competition. In consequence of the system of requiring every clerk to be a nominee of the Government, the number of applicants is confined to those only who can command some degree of interest with one of the members of the Government. And, again, the advantage of creating a feeling of permanence and stability in the service, although at the same time it has the effect of lowering somewhat the rate of pay, yet also precludes the Government from profiting to the utmost by any increase of competition. So also does the natural repugnance of the Government to appear illiberal and grasping in its dealing with the clerks. But, further, there is also a certain minimum below which the rate of pay cannot fall, or it would be insufficient to enable a clerk to maintain in society the proper rank expected of him. This consideration, however, applies not only to the public servants, but also to clerks in the employ of companies and individuals.

(It is hardly necessary to point out that it has here been assumed that no independent means, in addition to his salary, are possessed by the clerk. This, no doubt, is not strictly true; at the same time it is generally admitted that it is but very seldom that any considerable amount of independent property falls to his lot, so that there will be no great error in any conclusions that may be founded on this assumption.)

But in the next place occurs the consideration, what are the expenses, what the periods of life, for which this pay must provide? Now there are three distinct periods into which the life of a clerk naturally divides itself. During the first indeed, extending to the date of his entering the public service, and comprising the period of education, he will, generally speaking, have been supported by his parents or immediate relations. But then follows his time of office, and thirdly that of old age or infirmity, when he is past work. Now the expenses of these two periods his salary, whether large or small, must in some way be made to meet. The circumstance of a wife and children being dependent on him, or of a widow and orphan children having to look to the savings of his income for support, need not be seperately noticed; since it either on the one hand forms an addition merely to the expenses of his official life, or on the other is an extension, as it were, of the subsequent period.

But here the objection will be raised, that the low rate of salary received by the civil servants of Government is insufficient to do more than barely meet the expenses of their time of office; but in truth it is not the question of the sufficiency of the salaries for the demands upon them that is really concerned; for as society is at present constituted, no claim whatever can by any member thereof be set up to receive one jot beyond what he earns for himself. If through the improvidence and thoughtlessness common to most men, some destitute of all other resources, are thrown in old age or infirmity on the funds of public charity, this is a burden accepted on account of our common humanity, not a birthright or a debt; but though such is the limit of any man's claims, yet it is equally true that to the full measure of his earnings, undiminished, is every one as a matter of right entitled. How then again shall any one claim to be at any time supported out of the earnings of the rest? For

* The following is important evidence on this point. "The main question is, what course will best secure a perfectly efficient performance of the services of the public at the smallest expense? 'The Committee on Public Expenditure of 1808 say, with regard to the salary and emoluments of each separate department, the public ought unquestionably to be served as cheaply as is consistent with being served with integrity and ability.'

"The Committee can see no reason to doubt that the principle of competition is as applicable to the remuneration given to clerks for their time and trouble, as it is to the price paid for the time and trouble of other persons who live by the wages of labour; and if those who have the management of the public interests wish to take advantage of this principle, they have only to ascertain what salaries are given in commercial establishments. Although there is no open bidding by which such salaries are settled, the principle of competition is always practically, though tacitly in operation, in keeping down the rate of salaries, because where everything depends on profits, every man in business is constantly reducing his expenses to the lowest possible level.

"This being unquestionably the case, it appears to be quite clear that what is necessary in order to determine the proper rates of salaries in public offices is to find out what they are in commercial and other establishments, and then to examine whether more talent and trust are required in public offices than in those establishments; and if more of those qualities are required, then to make the salaries in the public offices proportionably higher.

"The Committee have inquired into the salaries given to clerks in the India House, the Bank of England, two insurance offices, and one of the principal banking houses of London.

"When the Committee compare these salaries in commercial houses with the salaries in the Ordnance Department, they find the latter are the highest. The Committee are aware that there is not a strict analogy between the duties performed by clerks in public offices, and those in commercial establishments; still, as far as a comparison can be made, it appears that the salaries in the Ordnance Department admit of diminution." (Second Report from Select Committee on Public Income and Expenditure, 1828.)

Appendix, No. 13.

For whatsoever he may receive in addition to his own, just so much does he take away from those of the rest. To others he denies even that which he deems insufficient for himself; there is therefore but one way in which the inadequacy of salary can be remedied; by a diminution, namely, in the numbers of the class from which the civil service is drawn; but though thus only can an increase in the salaries be effected, yet thus the extent of that increase depends entirely on that class itself. That a decrease often, rather than an increase, should have been incurred, may indeed be a matter of regret; but nevertheless it is incumbent on each to bear his own burthen. Not till the very minimum has been reached that for the present hour only will suffice to provide, the future being hopelessly abandoned, can the servants of Government appeal to the public charity; for whatever of extraneous honour the title of such pensions, through association with the memory of long and meritorious services, may have acquired, no name but charity befits their real uncoloured nature. An honour-bringing name indeed to that community which spurns not the appeal of the destitute, but one of shame only and reproach to them who supinely throw themselves thereupon. But that this minimum rate of salaries has not as yet been reached, one well-known fact clearly enough proves: that a deduction therefrom at a rate even far higher, as the civil servants themselves have shown*, than would be requisite to meet the charge for their pensions, even when this should have attained its maximum, has from 1829 been made in the case of all who since then have entered the public service.

But it is not by the civil service alone, but also by the Government itself that the expediency of granting pensions in addition to the full rate of salary has been urged; for said Sir James Graham, on the passing of the Act of 1834, "The House must see that it was highly expedient that superiors in an office should have that salutary control and check over those below them, which the allowance of retiring pensions under this Bill afforded, in order that reward might be meted out according to merit †." So also said Sir Francis Baring in committee on the Bill, "He hoped the Treasury would always hold the right to this reward, as a security for the good conduct of the parties looking forward to it, as well as a check upon their remissness or misconduct ‡." If it be that the tax-payers of this country are really willing to entrust the Government with the power of giving a bonus to all, solely for the sake of enabling it to mark the value of the services of each, well and good. It is not for the recipients of bounty to complain; they can only regret that such generous intentions should be found impracticable of execution; for it is now some years since the Treasury has forborne to use § this power which they possess to exercise a "discretion in fixing the amount of superannuation allowances." And, in truth, an invidious task it was in uncertain scales to weigh the worth of by-gone services. The salary indeed both may and should be measured by the work first; and then add, if you will, a pension also at a certain rate; but for pity's sake, let it be done decently, and don't begin now, when a man is old and infirm, to pare down the provision for the remnant of his days.

But further there is great reason to doubt whether there really exists so bountiful a disposition in the House of Commons, or in the Government itself.

For we find, that in the year 1821, the serious attention of both was engaged by the vast increase of the superannuation charge. The House of Commons addressed the Crown on the subject; and a Treasury Minute of that year stated, "That it was essentially necessary that some new regulations should be adopted, with a view of limiting this branch of the public expenditure in future, and that the mode of regulation which seemed in all respects most eligible, was to require that the individuals themselves, who might thereafter enjoy the benefit of superannuation allowances, should be called upon to contribute to a superannuation fund."

The Act of 1822, founded on this minute, both reduced the rates of the allowances, and imposed a contribution, proportioned to the amount of salary, towards a fund appropriated to defray their charge. That part, however, of the Act which related to the fund, was repealed in 1824; but "in opposition to the declared wishes and disposition of the Government."

In 1828 a Select Committee of the House noticed the "undue progress of the increasing expenditure" on this head, and recommended a recurrence to the plan "of creating a fund by

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* The case of the civil servants of the Crown, 1853.

† Hansard. Debate on Third Reading of Pensions (Civil Offices) Bill, 3d June 1834.

‡ Hansard. Debate in Committee, 12th May 1834.

§ It may be as well briefly to state here what the Treasury practice on this head has been. By Minute, dated the 21st June 1831, it was laid down that in ordinary cases, an allowance equal to about four-fifths of the scale authorised by the Act [of 1822] should be granted; a lower or higher rate than this being given according to the merit of each case; but subsequently the Treasury also determined to graduate the rate of pension by annual instead of quinquennial or septennial periods; and then the former regulation of the deduction of one-fifth in ordinary cases was dropped about the year 1848.

The annual scale in itself is, no doubt, a great improvement; and it has been adopted in the Bill introduced into the House of Commons by the Chancellor of the Exchequer in the present Session; but it has been pointed out that Schedule B. of that Bill would place those who entered the public service before 1829 in a worse position than they have hitherto held; since under the Act of 1834, when the number of years of service was not an exact multiple of 5, an allowance at a higher rate than that which the scale of Schedule B. would authorise, could in cases of special merit be awarded, without being laid before Parliament.

by deductions from salaries; the scale and conditions of the allowances being so regulated, that the charge might be fully provided for by the fund; so that the public might not eventually have to bear any part of the expense."

Accordingly in 1829, the Treasury ordered an abatement to be made from the salaries of all who might thereafter enter the service; and by the Act of 1834 it was thought "expedient to continue such abatement."

And now in the present year 1856, when the Government has proposed in other important respects to amend the law of pensions, this provision is left intact.

But there is yet another mode in which the Government may assign pensions for the superannuated. For the terms which it offers to those who enter its service may be in kind twofold. In the words of the Chancellor of the Exchequer, they may consist partly of an annual salary received by a public servant, while he is discharging the duties of his office, and partly of an allowance which he receives, at the time when he ceases to be able to perform his duties. But since there are many who never become superannuated, whether on account of dying in actual service, or whether through voluntary relinquishment of place, it follows that this mode of payment, if it possess any distinctive character at all distinguishing it in any way from a system either of deductions on the one hand or on the other of gratuities purely, this must consist in the effect of a general reduction on the rate of the salaries of all, which might be produced by the partial allowance of pensions to a few. Nor would such a settlement of terms between the Government and the clerks be by any means impracticable. For conceive for a moment that it were mutually agreed that the rate of salaries stood in need of being somewhat increased; in such a case the promise of granting superannuation allowances over and above the salaries would very possibly satisfy the claims of the service, and at the same time also be readily proposed by the Government, as a more favourable arrangement to itself than that of a general increase of the rates of salary.

This having been carried into effect, all for a time would go well. The service would be grateful for the provision made for its wants, future as well as present; and the Government would perceive, that while it had not neglected the interests of the public regarding economy, ties also of kindly feeling would be fostered between it and its servants, through the course which it had taken. But then in a few years there will sit a Select Committee on Public Expenditure. The question of superannuation allowances will be reviewed; the vast increase of their annual charge will engage serious attention. The past system will be condemned as unsound in principle; and in its stead the plan recommended, of creating a superannuation fund by deductions from salaries. Vanished then is that former state of kindliness and content. Contention rather now, and a sense of injustice springs up. For, instead of creating a fund, the plan perhaps is only carried out to the point of making deductions,* with the mere view of diminishing the annual vote. These deductions, computed at first, no doubt in good faith, and supposed to be no more than sufficient for their avowed purpose, are soon discovered by the civil servants to have been altogether excessive in amount; and at length, after much fruitless argument on both sides, the Government in despair asks the House of Commons again to undertake to sift the matter.

On every account therefore it seems, whether of expedience, or of experience, or charity or justice, that by the clerk himself, not by the Government, the charge of his pension must be borne. It therefore only remains to determine further, by what mode he shall best do it. Now here, first of all, just as before the limit of the claims of a clerk was insisted on, so now their extent also, to the very utmost, must equally be maintained. For if to the value only of his work he is entitled, yet nothing less than its full value is his due. If, on the one hand, Government refuse him more than his earnings, then on the other, every farthing he earns, it is bound to give him. If the other members of the community decline to maintain him in idleness, then most assuredly will he decline to work for them without full remuneration.

But next, the entire disposal of whatever he receives, cannot to him any more than to others be denied. His salary is in his own hands; and by his own act, in his own way, he is at liberty to provide against the exigencies of the future.

Little experience, however, is required to foresee that where the income is barely sufficient for the present, the future in most cases will be left uncared for; when, therefore, old age or infirmity arrives, the worn-out servant, and the companion of many years, perforce becomes, however unwillingly then, a claimant on the Government, and a burden on the service. This being the case, undoubtedly both the Government may require, and the service will most willingly agree, that every clerk shall save and invest a certain portion of his income against the time of future necessities. With the details, however, of such an arrangement the Government can have no concern whatever; for, if the income of a clerk be

* The apparent anomaly of making deductions from a minimum rate of salary would not be impossible to take place in a service not subjected to the effects of unlimited competition. Witness the alleged state of things at present existing as represented in the Petition of the Civil Servants of December 1852: "That these assessments are levied upon salaries, fixed at the minimum scale of remuneration for the services required to be performed, that scale having been so fixed, in accordance with the continued demand for economy, during the last 37 years."

Appendix, No. 13.

be his own, so also are his savings. If the Government can require him to make provision for the future, yet he none the less himself makes that provision, and therefore, according to his own pleasure, will be guided in doing so. Here no Act of Parliament, no Treasury Minute, finds place. It may indeed be enacted that the thing shall be done, but the mode of doing it is altogether beyond the province of enactments.

It is therefore, first, impossible for the Government to lay down any rule as to either the time or the circumstances of retirement from office.

Nor, again, is that a feasible plan under which the Government would withhold from the pay a certain portion against "the time when the public servant ceases to be able to perform his duties." For, do all attain to that time? Do all become infirm? Of necessity, the pay must be contemporaneous with the work; and if the Government withhold any portion of the pay, then an equal portion also of his work may be withheld by the clerk. But perhaps it may be said, that it is for the interest of the clerk that some portion of his pay should be reserved for the future; and that, what lapses from the death or the voluntary quittal of some, will increase the pension of the others. But what greater advantage, it may be replied, will accrue to the clerks through their savings being invested by the Government, than when invested by themselves? Greater security, indeed, they would seem at first sight perhaps to gain; besides also the expenses of management being saved to them. But to what has this plan already practically been found to lead? Calculations have been made* which seem to show that the Government has, for these 20 years past and more, forgotten what was the essential principle†, the virtual understanding, on which such a plan must be framed. It has forgotten that the savings of a man's income are his own property equally with the income itself‡. It has forgotten that contributions given for a special object can be applied to that object alone§. It has forgotten to put out the deductions to interest, and has not even so much as hid them in the earth, but has said, "Lo, there thou hast thine own in part, but the rest I have given to others‖." Yea, strong indeed in possession, but weak in position, it has even been driven to deny the right of the clerks to the full amount of their income itself**. Where then is the security? where the advantage? Let not the Government any longer talk of special reward, when even the daily wages it has withheld; for not reward, not bounty, not compensation is here in question, but the simple restitution†† of what is due, the rendering an account of monies entrusted.

In the next place, then, we may consider one or two points, which must enter into the consideration of any scheme which the clerks themselves may adopt for providing for the wants of themselves or their families. Now, first, it may be safely said, that the inquisitorial nature of any measure for ensuring that each individual separately, whether by insurance or otherwise,

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* In the case of the civil servants of the Crown, 1853. Without pretending to have verified them, the Civil Service will probably be content to found their claims on the calculations there given.

† It cannot, of course, be maintained that there has been any "departure from the terms of the Act which has guided the conduct of all the Governments which have dealt with this subject since 1834; for undoubtedly, under the Act of 1834, there is not the slightest trace of any direction to create a fund."—[Speech of the Chancellor of the Exchequer, 15th Feb. 1856, "Times" Report.] But, since the deductions were made solely for the purpose of providing for superannuation allowances, they should have been formed into a fund, and put out to interest, as the best and most obvious mode of answering their purpose. That this was not attempted to be provided for either by the Treasury Minute of 1829, or by the Act of 1834, and that this oversight has since been acquiesced in or defended, and now again sanctioned by the like omission in the present Bill, is the charge against all the Governments which have dealt with this subject since 1834, as well as against the one of that day.

‡ Contributions not funded, and whose proceeds are not distributed on the principle of mutual life insurance, must clearly be intended for the benefit of the contributors only; although here again it is not meant to imply that such was the intention of the Act of 1834.

§ It appears that since 1848 the deductions of other than revenue departments "have been paid into the Exchequer, in order that Parliament may vote the full charge for superannuations."—[Speech of the Chancellor of the Exchequer.] But yet it was to reduce prospectively this charge, not as a tax to be paid into the Exchequer, that these deductions were directed to be made.

‖ "If we refer to the facts," said the Chancellor of the Exchequer, "we shall find this result, that the total amount of compensations and superannuation allowances, payable on the 31st December 1854, was 842,659*l.* [in all]. The deductions in 1854 were 61,214*l.*; so that at present the deductions bear a very small ratio to the total amount of superannuations." But "about one-third of the persons at present employed in the Civil Service entered that service before 1829, and about two-thirds have entered since;" the latter only being liable to deductions. And there is also a "considerable number of persons in branches of some of the large departments, whom it is found advantageous to the public service to bring under the benefits of the system of superannuation, but who are not placed under the system of deduction." The contributions, in fine, in 1851, were 52,938*l.* 11*s.* 3*d.*; but the allowances granted to all contributors, who had entered since 1829, only about 8,000*l.*

** "It is however important," said the Chancellor of the Exchequer, "that the House should bear in mind the nature and operation of the deductions. When you vote the salaries, you vote the full salaries; but every salary above 100*l.* is subject to a deduction of five per cent." Again: "Every one who accepted office after 1834 must have known that his salary would be subject to these deductions. Although the salaries voted by the House are not diminished by the deductions, every person entering the service must have known, or might have known, that his salary was liable to that rate of deduction." [The absence of any mention here of the purpose of the deductions, as well as the general context, seems to show that the meaning attributed to the above passages, as reported in the "Times," is their true one.]

†† It has been generally supposed to be vain to expect to recover the sum to which the contributions, if funded, would have by this amounted; but since in its strength the peculiarity of our claim alone consists, why should we doubt but that, if we establish our case, the House of Commons will readily vote us not only our surplus contributions back again, but also the interest, which these have, of course, all along, though not to the Civil Service, been bearing?

otherwise, shall make such provision, will probably lead to the plan of a general fund being adopted. But in this case, such a fund need not necessarily be on the principle of life insurance. For it may be formed merely with the object of receiving from each member of the service contributions from his salary, at a rate not less than a certain sufficient minimum, and of investing these for his benefit; so that he, at whatever age he may quit the service, or else in the event of his death, his representatives, may receive that amount of pension which his own contributions may have yielded. Nor should this advantage be disregarded by those who might undertake the task of establishing an annuity fund. Somewhat, indeed, of selfishness there may be, but at any rate certainly a reality there is in the feeling through which many require that they shall receive back each the full sum, for which he contributed.

But admitted, though this may be, yet on the other hand it must be remembered, that on such a plan, he who, after but a few years of service, and the receipt of but a small salary, might be obliged by ill-health to retire, would receive a mere trifle, quite insufficient to maintain him during perhaps many years of broken health. It, therefore, becomes apparent that, for carrying out the primary object of the fund, the principle of mutual life insurance must be adopted; whereby each member, or his representatives, will at any given moment receive, not that exact amount which his contributions may have then yielded, but that average, which his contributions, if continued for the same length of time as the mean future official lifetime of men of his age, would produce. The details of such a plan would of course be decided, as those who on behalf of the service might undertake its formation, might deem most advisable. But it would be for the service generally to decide whether it should also include annuities for widows and orphans, in addition to what that small portion of them would receive, whose relations might have died in actual service. But they must also further consider that the principle of life insurance does not admit of any one becoming a claimant on the fund at any moment, when for other reasons than health, he may either wish or be obliged to retire from office. The calculations being based on the average duration of life and health, no other elements can be taken into account. But assuming that experience would show what would be the average yearly per centage of those who for other reasons might leave the service, and become a burden on the fund, yet this would probably entail a considerable increase in the rate of the contributions; and even then the dissatisfaction would be great among the rest who remained, and contributed to support another in idleness perhaps, or at best in another occupation.

One other point requires notice; that, namely, of compensation for the abolition of office. Now, it is evident that the fund could not bear the charge of providing permanently for those thus deprived of a means of living; while the difficulty of finding other employment would probably render mere temporary assistance useless. But not only on this account must such a charge necessarily fall on the Government, but it is its interest also to undertake it. For otherwise the uncertainty of the tenure of office would before long have the effect of obliging the Government to raise the rate of salaries.

Considering, therefore, finally, the many diverse interests which are concerned, the rightfulness of an equal distribution of the burdens of the community at large, the proper jealousy of the House of Commons in watching over the proceedings of the Government, the delicate relations held by the latter towards those by whom it has been faithfully served, and lastly, the wants and wishes of the Civil Service itself, we may safely indulge the hope that in place of the uncertainty and failure that all other schemes have been found to incur, certainty and success, contentment and the approval of all, would attend on the adoption in future of a fund established and managed by the clerks, on the principle of mutual insurance.

Colonial Office, 13 April 1856. (signed) *Frederick Locock.*

Appendix, No. 14.

Appendix, No. 14.

PAPERS delivered in by *W. Farr*, Esq., M. D., F. R. S.

(1.)—VALUE of the Contributions and Pensions under the Act of 1834, in the following Three Cases.

CASE I., representing Clerks on *rapidly ascending Scales* of Salary in the *higher Offices*.—(Audit Office, Scale £. 90—£. 650.)

Age of Entry.	Value of Contribution.*	Value of Pension.*	Excess in the Value of the Contribution.
Years.	£.	£.	£.
20	221	210	11 (or 5 per cent.)

CASE II., representing approximatively the *whole* of the Contributors under the Superannuation Act.—(Scale, £. 65—£. 235.)

Age of Entry.	Value of *Contribution.**	Value of *Pension.**	Excess in the Value of the *Contribution.*
Years.	£.	£.	£.
20	109	81	28 (or 35 per cent. nearly.)

CASE III., representing Contributors under the Superannuation Act on *Fixed Salaries*, or approximatively on Salaries *slightly ascending.*

Age of Entry.	Salary.	Value of *Contribution.**	Value of *Pension.**	Excess in the Value of the *Contribution.*
Years.	£.	£.	£.	£.
20	200	204	74	130 (or 176 per cent.)

Premium which will *insure Pensions* during every Year of *Infirmity*, either from *Disease, Accident*, or from *Old Age*:—(1.) Equal in amount to *the whole* o the Salary; (2.) Equal in amount to *two-thirds* of the Salary.

Age of entering the Service.	(1.) Pension equal to Salary.			(2.) Pension equal to Two-thirds of Salary.		
	Salary.	Pension.	Annual Premium.	Salary.	Pension.	Annual Premium.
Years.	£.	£.	£.	£.	£.	£.
20	100	100	3·332	100	66 $\frac{2}{3}$	2·221
	200	200	6·664	200	133 $\frac{1}{3}$	4·442
25	100	100	4·229	100	66 $\frac{2}{3}$	2·819
	200	200	8·458	200	133 $\frac{1}{3}$	5·638

Thus a Civil Servant who entered the Service at the age of 20, and received a salary of £. 100 a year, out of which he paid £. 2·221, *i. e.* 2*l.* 4*s.* 5*d.* premium, would for that premium insure a pension of £. 66 $\frac{2}{3}$, *i. e.* 66*l.* 13*s.* 4*d.* a year; while, under the Superannuation Act, the deduction (or premium) paid is 2*l.* 10*s.* on the Salary of £. 100, for which he is entitled only to a pension ranging from £. 25 to £. 66 $\frac{2}{3}$, according to the period of service at which he retires.

* The value of the Contributions and of the Pensions, is the sum which they are respectively worth at the period of entry, assumed to be in each of the three cases at the age of 20.

Computed in duplicate, and compared by us,

William Clode.
F. J. Williams.
James Lewis.

General Register Office,
8 April 1856.

(2.)—TABLE, showing the PERIOD of SERVICE of 8,307 Civil Servants who received SUPERANNUATION ALLOWANCES, and of 929 who received COMPENSATION ALLOWANCES in the Twenty Years, 1835-54, inclusive—(*Deduced from the Returns laid before Parliament under* 4 & 5 *Will.* 4, c. 24.)

1. Scale of Pension on which nearly the whole of the Persons Superannuated have Retired.	2. Years of Service Completed.	NUMBERS 3. Superannuated *at* the Periods of Service in Col. 2.	NUMBERS 4. Compensated *at* the Periods of Service in Col. 2.	NUMBERS 5. Superannuated *at and after* the Periods of Service in Col. 2.	NUMBERS 6. Compensated *at and after* the Periods of Service in Col. 2.	7. Years of Service Completed.	8. Scale of Superannuation Allowances under the Act of 1834.
	Years under 1	1*	-	8,307	929	*Years* under 1	
	1	-	-	8,306	929	1	
No Allowance is granted under 10 years' service, except in very rare cases of accident, &c.	2	2	1	8,306	929	2	No Allowance is granted under 10 years' service, except in very rare cases of accident, &c.
	3	-	-	8,304	928	3	
	4	1	1	8,304	928	4	
	5	2	1	8,303	927	5	
	6	3	2	8,301	926	6	
	7	3	3	8,298	924	7	
	8	-	5	8,295	921	8	
	9	4	8	8,295	916	9	
4-12ths of the salary	10	55	16	8,291	908	10	3-12ths.
	11	40	7	8,236	892	11	
	12	53	22	8,196	885	12	
	13	58	17	8,143	863	13	
	14	55	13	8,085	846	14	
5-12ths - -	15	103	20	8,030	833	15	
	16	99	27	7,927	813	16	
	17	107	16	7,828	786	17	4-12ths.
	18	119	28	7,721	770	18	
	19	113	25	7,602	742	19	
6-12ths - -	20	198	33	7,489	717	20	
	21	169	27	7,291	684	21	
	22	173	40	7,122	657	22	
	23	200	23	6,949	617	23	
	24	194	25	6,749	594	24	5-12ths.
7-12ths - -	25	332	53	6,555	569	25	
	26	311	27	6,223	516	26	
	27	332	34	5,912	489	27	
	28	300	19	5,580	455	28	
	29	253	30	5,280	436	29	
8-12ths - -	30	488	39	5,027	406	30	
	31	504	34	4,539	367	31	6-12ths.
	32	395	25	4,035	333	32	
	33	323	18	3,640	308	33	
	34	260	18	3,317	290	34	
9-12ths - -	35	459	37	3,057	272	35	
	36	375	18	2,598	235	36	
	37	285	20	2,223	217	37	
	38	225	20	1,938	197	38	7-12ths.
	39	143	18	1,713	177	39	
10-12ths - -	40	304	28	1,570	159	40	
	41	235	20	1,266	131	41	
	42	194	20	1,031	111	42	
	43	123	14	837	91	43	
	44	74	10	714	77	44	
11-12ths - -	45	156	18	640	67	45	8-12ths.
	46	113	8	484	49	46	
	47	79	12	371	41	47	No further increase is allowed in the Scale of Pension.
	48	53	7	292	29	48	
	49	26	3	239	22	49	
The whole of the salary.	50	88	5	213	19	50	
	51	40	4	130	14	51	
	52	26	4	90	10	52	
	53	24	1	64	6	53	
	54	11	2	40	5	54	
	55	9	-	29	3	55	
	56	4	1	20	3	56	
	57	3	-	16	2	57	
	58	4	-	13	2	58	
	59	4	-	9	2	59	
	60	1	-	5	2	60	
	61	1	-	4	2	61	
	62	1	-	3	2	62	
	63	1	1	2	2	63	
	64	1	1	1	1	64	
	TOTAL -	8,307	929				

MEAN PERIOD OF SERVICE

	Years.		*Years.*
Of Persons who retired on Superannuation Allowances - - -	31·810	Of Persons who received Compensation Allowances - -	28·545

* Packet Seaman, in the Service of the Post-office four months.—(Loss of leg.)

Appendix, No. 14. (3.)—TABLE, showing the Ages of 9,399 Civil Servants at the Date of their Superannuation; and the Ages of 865 who received Compensation Allowances in the Twenty Years, 1835–1854, inclusive—(*Deduced from the Returns laid before Parliament under 4 & 5 Will. 4, c. 24.*)

1. AGES.	NUMBERS. 2. Superannuated *at* the Ages in Col. 1.	3. Compensated *at* the Ages in Col. 1.	NUMBERS. 4. Superannuated at and *after* the Ages in Col. 1.	5. Compensated at and *after* the Ages in Col. 1.	AGES.
23	1	-	9,399	865	23
24	-	-	9,398	865	24
25	-	-	9,398	865	25
26	2	-	9,398	865	26
27	8	-	9,396	865	27
28	4	2	9,388	865	28
29	8	1	9,384	863	29
30	6	3	9,376	862	30
31	13	3	9,370	859	31
32	21	3	9,357	856	32
33	20	4	9,336	853	33
34	25	4	9,316	849	34
35	35	4	9,291	845	35
36	32	6	9,256	841	36
37	44	4	9,224	835	37
38	47	5	9,180	831	38
39	59	6	9,133	826	39
40	63	12	9,074	820	40
41	94	10	9,011	808	41
42	95	18	8,917	798	42
43	87	26	8,822	780	43
44	97	17	8,735	754	44
45	128	23	8,638	737	45
46	149	17	8,510	714	46
47	149	15	8,361	697	47
48	174	20	8,212	682	48
49	199	15	8,038	662	49
50	237	27	7,839	647	50
51	244	25	7,602	620	51
52	314	27	7,358	595	52
53	310	19	7,044	568	53
54	343	23	6,734	549	54
55	363	25	6,391	526	55
56	401	34	6,028	501	56
57	412	38	5,627	467	57
58	448	27	5,215	429	58
59	412	32	4,767	402	59
60	501	48	4,355	370	60
61	429	27	3,854	322	61
62	454	30	3,425	295	62
63	345	27	2,971	265	63
64	317	29	2,626	238	64
65	426	36	2,309	209	65
66	321	22	1,883	173	66
67	302	25	1,562	151	67
68	218	18	1,260	126	68
69	219	22	1,042	108	69
70	210	20	823	86	70
71	131	16	613	66	71
72	118	9	482	50	72
73	86	7	364	41	73
74	74	5	278	34	74
75	67	7	204	29	75
76	37	6	137	22	76
77	34	5	100	16	77
78	18	2	66	11	78
79	15	4	48	9	79
80	12	3	33	5	80
81	8	-	21	2	81
82	4	2	13	2	82
83	4	-	9	-	83
84	1	-	5	-	84
85	1	-	4	-	85
86	-	-	3	-	86
87	1	-	3	-	87
88	1	-	2	-	88
89	-	-	1	-	89
90	1	-	1	-	90
Total	9,399	865			

Mean Age at Date of Superannuation and Compensation.

	Years.		Years.
Superannuation	58·463	Compensation	57·062

(4.)—TABLE, showing the Number of Civil Servants Superannuated during the Years 1835 to 1839, with their Periods of Service, and the Salaries received by them at the time of Retirement. (*Deduced from the Accounts of all Allowances granted as Retired Allowances or Superannuations in all Public Offices, presented to Parliament pursuant to Act of 4 & 5 Will. 4, c. 24.*)

SALARY on RETIREMENT.	YEARS OF SERVICE ON RETIREMENT							TOTAL of Civil Servants Superannuated.
	Under 10 Years.	10 —	20 —	30 —	40 —	50 —	60 and upwards.	
Total Numbers retiring	7	278	664	616	207	31	3	1,806
£.								
10	-	-	-	1	-	-	-	1
20	1	1	11	6	-	-	-	19
30	-	3	6	7	2	-	-	18
40	1	5	17	19	3	-	-	45
50	2	58	106	66	10	-	-	242
60	1	49	62	37	7	-	-	156
70	-	4	27	14	5	1	-	51
80	-	22	46	49	12	3	-	132
90	-	15	69	35	8	1	-	128
100	2	59	162	228	62	1	1	515
125	-	4	14	5	3	-	-	26
150	-	8	23	17	14	3	-	65
175	-	7	8	6	2	2	-	25
200	-	8	45	54	28	-	-	135
225	-	2	5	-	1	2	-	10
250	-	9	14	19	6	-	-	48
275	-	-	3	6	1	-	-	10
300	-	5	12	11	8	2	-	38
350	-	2	7	10	6	2	-	27
400	-	4	6	11	10	4	-	35
450	-	-	-	3	4	-	-	7
500	-	6	9	4	5	3	1	28
600	-	-	5	6	3	5	-	19
700	-	1	-	-	1	-	1	3
800	-	1	1	1	1	-	-	4
900	-	-	2	-	3	-	-	5
1,000	-	1	2	-	-	-	-	3
1,100	-	-	1	1	-	-	-	2
1,200	-	1	-	1	1	1	-	4
1,500	-	-	-	-	-	1	-	1
2,000	-	1	-	-	-	-	-	1
2,500	-	2	1	-	-	-	-	3
Aggregate Amount of Salaries	£. 469	£. 43,089	£. 89,533	£. 86,845	£. 42,790	£. 12,521	£. 1,412	£. 276,659
Average Salaries at Time of Retirement	67*	155	135	141	235			153

Aggregate Amount of Salaries.

Average Salaries at Time of Retiring.

The Table may be read thus:—Of 1,806 Civil Servants superannuated in the five years, 1835 to 1839, 515 were, at the period of their retirement, in receipt of salaries of 100 *l.* and under 125 *l.* per annum; two had served less than 10 years; 59 had 10 and less than 20 years' service; 162 had 20 and less than 30 years' service, &c.

* The observations under 10 years' service are not sufficiently numerous to afford a correct average salary for that period, during which Superannuation Allowances are only granted in very rare instances. The average salary on entry is about 70 *l.* The numbers above 50 years' service are also too few to be separately available. By this scale the average salary during service is 140 ½ *l.*, and thus agrees with the result of former returns.

The above numbers have been abstracted by me from the Returns laid before Parliament pursuant to Act of 4 & 5 Will. 4, c. 24.

General Register Office, Somerset House, 7 April 1856. *G. Wyatt.*

(5.)—TABLE, showing the Number of Civil Servants Superannuated during the Years 1835 to 1839, with their Periods of Service, and the Salaries received by them at the Time of Retirement, distinguishing the Customs, Excise and other Departments (*in extension of the foregoing Table.*)

CUSTOMS.								
	PERIOD OF SERVICE.							
Salary on Retirement.	Under 10 Years.	10—	20—	30—	40—	50—	60 & upwards.	Total.
£.								
10	–	–	–	–	1	–	–	1
20	–	–	–	–	–	–	–	–
30	–	–	–	5	1	–	–	6
40	–	2	10	15	3	–	–	30
50	1	53	92	59	9	–	–	214
60	1	39	52	33	6	–	–	131
70	–	2	23	12	4	1	–	42
80	–	5	37	41	11	1	–	95
90	–	6	39	20	6	1	–	72
100	–	2	16	24	6	–	–	48
125	–	–	5	–	2	–	–	7
150	–	–	5	5	2	–	–	12
175	–	–	–	–	–	–	–	–
200	–	3	5	7	5	–	–	20
225	–	–	–	–	–	1	–	1
250	–	1	4	9	2	–	–	16
275	–	–	–	1	–	–	–	1
300	–	2	3	1	5	2	–	13
350	–	2	5	2	2	1	–	12
400	–	–	2	5	2	–	–	9
450	–	–	–	1	–	–	1	2
500	–	–	3	1	–	–	–	4
600	–	–	–	2	2	2	–	6
700	–	–	–	–	–	–	–	–
800	–	–	–	–	–	–	–	–
900	–	–	–	–	–	–	–	–
1,000	–	1	–	–	–	–	–	1
1,100	–	–	1	–	–	–	–	1
1,200	–	1	–	–	–	–	–	1
2,500	–	–	1	–	–	–	–	1
	2	119	303	243	69	9	1	746

EXCISE.								
	PERIOD OF SERVICE.							
Salary on Retirement.	Under 10 Years.	10—	20—	30—	40—	50—	60 & upwards.	Total.
£.								
10	–	–	–	–	–	–	–	–
20	1	–	–	–	–	–	–	1
30	–	–	–	1	–	–	–	1
40	–	–	1	1	–	–	–	2
50	–	–	–	1	–	–	–	1
60	–	–	1	1	1	–	–	3
70	–	1	2	2	–	–	–	5
80	–	16	6	7	1	2	–	32
90	–	8	21	11	2	–	–	42
100	2	49	132	193	53	1	–	430
125	–	–	–	2	1	–	–	3
150	–	–	10	8	11	2	–	31
175	–	–	1	1	2	1	–	5
200	–	1	35	43	21	–	–	100
225	–	–	–	–	–	–	–	–
250	–	–	2	2	2	–	–	6
275	–	–	1	–	–	–	–	1
300	–	–	–	2	–	–	–	2
350	–	–	–	4	2	–	–	6
400	–	–	–	3	5	1	–	9
450	–	–	–	–	3	–	–	3
500	–	–	–	–	4	3	–	7
600	–	–	–	–	–	2	–	2
700	–	–	–	–	–	–	–	–
800	–	–	–	–	–	–	–	–
900	–	–	–	–	–	–	–	–
1,000	–	–	–	–	–	–	–	–
1,100	–	–	–	–	–	–	–	–
1,200	–	–	–	–	–	–	–	–
2,000	–	1	–	–	–	–	–	1
2,500	–	–	–	–	–	–	–	–
	3	76	212	282	108	12	–	693

ALL OTHER DEPARTMENTS.								
	PERIOD OF SERVICE.							
Salary on Retirement.	Under 10 Years.	10—	20—	30—	40—	50—	60 & upwards.	Total.
£.								
10	–	–	–	–	–	–	–	–
20	–	1	11	6	–	–	–	18
30	–	3	6	1	1	–	–	11
40	1	3	6	3	–	–	–	13
50	1	5	14	6	1	–	–	27
60	–	10	9	3	–	–	–	22
70	–	1	2	–	1	–	–	4
80	–	1	3	1	–	–	–	5
90	–	1	9	4	–	–	–	14
100	–	8	14	11	3	–	1	37
125	–	4	9	3	–	–	–	16
150	–	8	8	4	1	1	–	22
175	–	7	7	5	–	1	–	20
200	–	4	5	4	2	–	–	15
225	–	2	5	–	1	1	–	9
250	–	8	8	8	2	–	–	26
275	–	–	2	5	1	–	–	8
300	–	3	9	8	3	–	–	23
350	–	–	2	4	2	2	–	10
400	–	4	4	3	3	2	–	16
450	–	–	–	2	1	–	–	3
500	–	6	6	3	1	–	–	16
600	–	–	5	4	1	1	–	11
700	–	1	–	–	1	–	1	3
800	–	1	1	1	1	–	–	4
900	–	–	2	–	3	–	–	5
1,000	–	–	2	–	–	–	–	2
1,100	–	–	–	1	–	–	–	1
1,200	–	–	–	1	1	1	–	3
1,500	–	–	–	–	–	1	–	1
2,500	–	2	–	–	–	–	–	2
	2	83	149	91	30	10	2	367

DIAGRAM

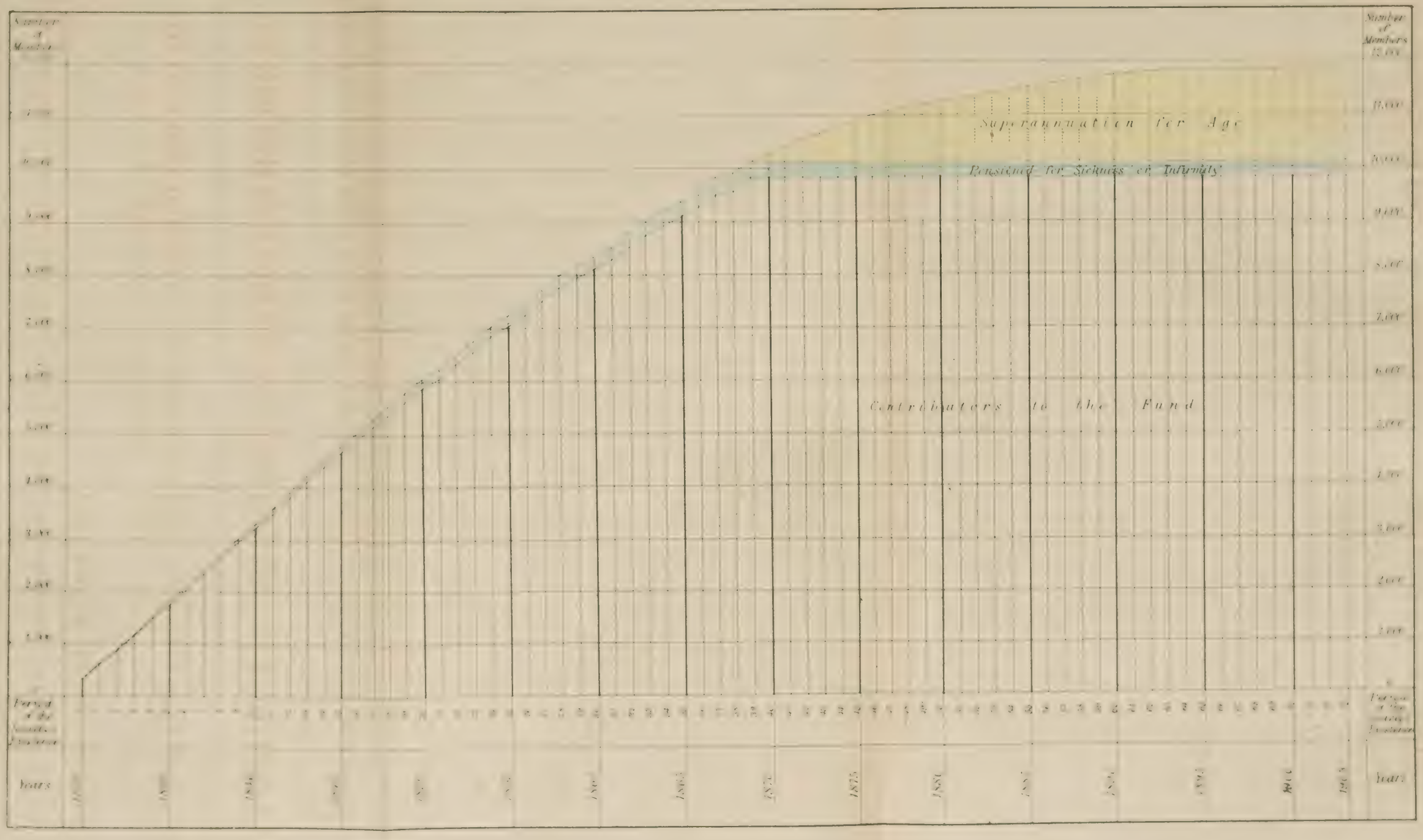
Illustrative of the Progress of a Fund for granting Pay in Infirmity, and Deferred Annuities in Old Age.

321 *Members are supposed to* ENTER *at the beginning of every year at the age of* 25, *the Infirm to* RECEIVE *small Pensions, and all on attaining the Age of* 65 *to be Superannuated.*

The whole length of the VERTICAL LINES *shows the relative* NUMBER OF MEMBERS *in connexion with the Fund.*

The length of the BLUE *portion of the Vertical line shows the Number of* INFIRM OR SICK.

The length of the YELLOW *portion of the Vertical line shows the relative Numbers on* SUPERANNUATION ALLOWANCE.



The Fund, it is assumed, comes into operation on January 1st 1830, and it attains its final state in 1903 after 73 Years existence.

Nº 337. Ordered, by The House of Commons, to be Printed 7th July 1856.

(6.)—TABLE to show roughly the Progress of a Society for granting Deferred Annuities and Pensions in Sickness or Infirmity. Appendix, No. 14.

Number of Members making Annual Payments; also the Number of Sick and Infirm Members and Pensioners, on the assumption that 321 enter annually at the Age of 25; that two are constantly sick to every annual Death, and that all the Survivors go out as Annuitants at the Age of 65.

A. D.	Period of the Society's Existence.	Number of Paying Members.	Number of Sick and Infirm Members.	Number of Pensioners from Age.	Pensioners from Age and Sickness.
	Years.				
1830	0	315	6	- - -	6
1831	1	627	12	- - -	12
1832	2	936	18	- - -	18
1833	3	1,243	24	- - -	24
1834	4	1,547	30	- - -	30
1835	5	1,848	36	- - -	36
1836	6	2,146	42	- - -	42
1837	7	2,441	48	- - -	48
1838	8	2,733	54	- - -	54
1839	9	3,021	60	- - -	60
1840	10	3,306	66	- - -	66
1841	11	3,588	72	- - -	72
1842	12	3,867	78	- - -	78
1843	13	4,143	84	- - -	84
1844	14	4,415	90	- - -	90
1845	15	4,684	96	- - -	96
1846	16	4,947	104	- - -	104
1847	17	5,207	112	- - -	112
1848	18	5,463	120	- - -	120
1849	19	5,716	128	- - -	128
1850	20	5,965	136	- - -	136
1851	21	6,210	144	- - -	144
1852	22	6,451	152	- - -	152
1853	23	6,688	160	- - -	160
1854	24	6,921	168	- - -	168
1855	25	7,150	176	- - -	176
1856	26	7,375	184	- - -	184
1857	27	7,595	192	- - -	192
1858	28	7,809	202	- - -	202
1859	29	8,018	212	- - -	212
1860	30	8,223	222	- - -	222
1861	31	8,423	232	- - -	232
1862	32	8,618	242	- - -	242
1863	33	8,806	254	- - -	254
1864	34	8,988	266	- - -	266
1865	35	9,165	278	- - -	278
1866	36	9,336	290	- - -	290
1867	37	9,498	304	- - -	304
1868	38	9,654	318	- - -	318
1869	39	9,803	332	- - -	332
1870	40	9,803	332	156	488
1871	41	9,803	332	305	637
1872	42	9,803	332	446	778
1873	43	9,803	332	580	912
1874	44	9,803	332	706	1,038
1875	45	9,803	332	824	1,156
1876	46	9,803	332	935	1,267
1877	47	9,803	332	1,038	1,370
1878	48	9,803	332	1,133	1,465
1879	49	9,803	332	1,220	1,552
1880	50	9,803	332	1,299	1,631
1881	51	9,803	332	1,370	1,702
1882	52	9,803	332	1,434	1,766
1883	53	9,803	332	1,491	1,823
1884	54	9,803	332	1,541	1,873
1885	55	9,803	332	1,585	1,917
1886	56	9,803	332	1,622	1,954
1887	57	9,803	332	1,654	1,986
1888	58	9,803	332	1,681	2,013
1889	59	9,803	332	1,703	2,035
1890	60	9,803	332	1,721	2,053
1891	61	9,803	332	1,736	2,068
1892	62	9,803	332	1,748	2,080
1893	63	9,803	332	1,757	2,089
1894	64	9,803	332	1,764	2,096
1895	65	9,803	332	1,769	2,101
1896	66	9,803	332	1,773	2,105
1897	67	9,803	332	1,776	2,108
1898	68	9,803	332	1,778	2,110
1899	69	9,803	332	1,779	2,111
1900	70	9,803	332	1,780	2,112
1901	71	9,803	332	1,781	2,113
1902	72	9,803	332	1,781	2,113
1903	73	9,803	332	1,781	2,113

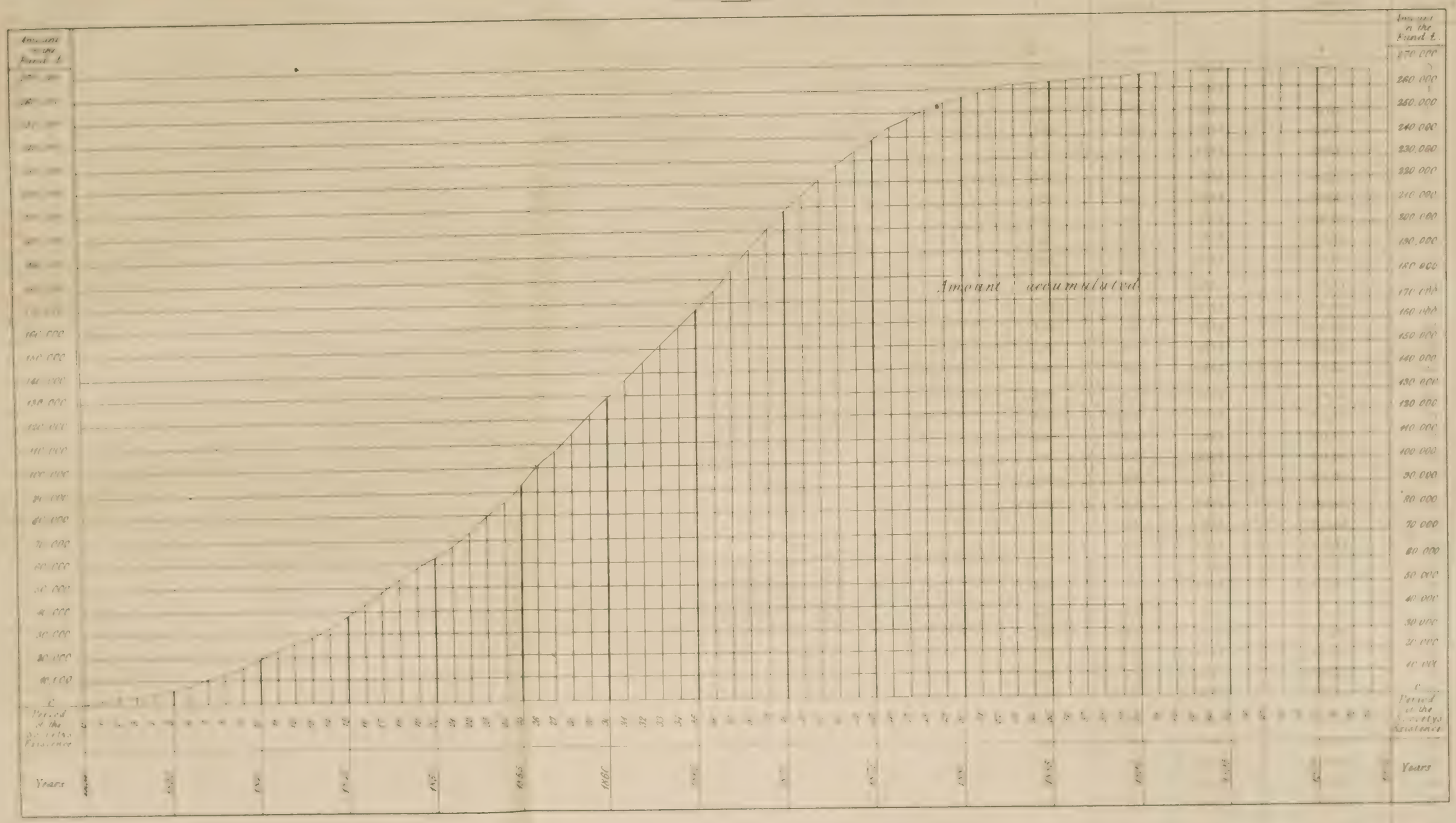
Appendix, No. 14.

(7.)—TABLE to show roughly the AMOUNT of MONEY ACCUMULATED in a SOCIETY such as that in the foregoing Table (6), after Payment of the Annuities and Pensions in Sickness and Infirmity, if each paying Member contribute £. 1 a year. The Money is not assumed to yield any Interest.

A. D.	Period of the Society's Existence.	Amount in the Fund.	A. D.	Period of the Society's Existence.	Amount in the Fund.
	Years.	£.		*Years.*	£.
1830	0	293	1866	36	176,082
1831	1	876	1867	37	184,446
1832	2	1,744	1868	38	192,914
1833	3	2,897	1869	39	201,479
1834	4	4,332	1870	40	209,604
1835	5	6,046	1871	41	216,984
1836	6	8,036	1872	42	223,659
1837	7	10,299	1873	43	229,664
1838	8	12,830	1874	44	235,039
1839	9	15,627	1875	45	239,824
1840	10	18,687	1876	46	244,054
1841	11	22,007	1877	47	247,769
1842	12	25,584	1878	48	251,009
1843	13	29,413	1879	49	253,814
1844	14	33,492	1880	50	256,224
1845	15	37,818	1881	51	258,279
1846	16	42,377	1882	52	260,014
1847	17	47,166	1883	53	261,464
1848	18	52,181	1884	54	262,664
1849	19	57,419	1885	55	263,644
1850	20	62,878	1886	56	264,439
1851	21	68,562	1887	57	265,074
1852	22	74,737	1888	58	265,574
1853	23	80,529	1889	59	265,964
1854	24	86,824	1890	60	266,264
1855	25	93,318	1891	61	266,489
1856	26	100,007	1892	62	266,654
1857	27	106,886	1893	63	266,774
1858	28	113,943	1894	64	266,859
1859	29	121,171	1895	65	266,919
1860	30	128,566	1896	66	266,959
1861	31	136,125	1897	67	266 984
1862	32	143,841	1898	68	266,999
1863	33	151,701	1899	69	267,009
1864	34	159,697	1900	70	267,014
1865	35	167,826	1901	71	267,014
			1902	72	267,014

DIAGRAM

Showing the **AMOUNT** *accumulated in a Society for granting* **DEFERRED ANNUITIES.**
& **PENSIONS** *in Sickness for* **PREMIUMS** *of* **£1** *a Year.*



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PAPERS given in by *W. Farr*, Esq., M.D., F.R.S. Appendix, No. 14.

DATA for Determining the Values of Premiums to provide Pensions during Infirmity from Disease, from Accidents, or from Old Age.

Persons in the public service leave either by (1.) *Resignation* (voluntary); (2.) by *Discharge*, when their offices are really temporary; or (3.) by *Dismissal* for *Misconduct*. In none of these cases is any retiring allowance granted. Small pensions are occasionally granted to "temporary" clerks.

Where an officer is discharged temporarily, and is liable at any time to serve again in the army and in the navy, he is (4.) put upon *half-pay*. In the civil service there is no equivalent arrangement.

But if a civil servant (5.) is discharged against his will—for no misconduct—from an office which he holds explicitly or implicitly during good behaviour, he is entitled to a *compensation allowance*. The secure tenure of office thus afforded in the Government service, induces men to enter on lower salaries than they would otherwise accept: hence it has never been proposed to tax civil servants for the *compensation allowance*, which is generally granted on the abolition of office.

Pensions are (6.) sometimes granted as rewards for good service, and particularly for any kind of distinguished services. No one proposes that the civil servants should be taxed specially to pay these *pensions*.

The civil officers who have entered the service since 1829 are now subject to a tax which is raised for the purpose of supporting a fund to provide for them allowances on retirement (7.) in a state of *infirmity*, or of *superannuation*.

I gave, in my evidence on 8th April, an approximative estimate of the value of the contributions and of the pensions under the new scale of the Act of 1834, on the assumption that the pensions were deferred annuities; for no life-and-pension table then existed. As the Committee was pleased to attach importance to these estimates, and desired to see them extended to the cases of salaries on ascending scales, and by approximative methods, to the whole service, I undertook to construct two new tables, the one to value contributions or premiums, the other to value pensions.

For this purpose it was necessary to determine how many persons would, at each year of age, be entitled to allowances for permanent infirmity, certified by medical men, up to the age of 65, and for such infirmities of old age afterwards, as would induce an officer to retire on an income equivalent to a half, or to two-thirds at the utmost of his salary.

With a view of dividing the numbers in a Life Table into two sections, the one representing contributors (k_x), and the other representing pensioners (j_x), I first carefully examined the valuable returns of Friendly Societies, which have been published by Mr. Ansell, Mr. Neison, and Mr. A. G. Finlaison; and then I framed from the experience of a Pension Fund a Table, in which the pension-time was distinguished from the ordinary *sick-time*, which is left out of account, as a civil servant under the Act should only be put on superannuation allowance for permanent sickness, or for the infirmity of age.

Mr. A. G. Finlaison has shown that men in the heavy occupations, calling for considerable muscular exertion, with exposure to weather, abandon their pursuits in greater proportions, from sickness,* than men on lighter work. It appeared to me then to be certain, that the incapacity from real infirmity, and from inability to discharge their duty, would not be greater proportionally among the persons in the public service, than it was among such a class of men as the labourers of the East India Company in London.

I subjoin a summary view of the proportional number of pensioners at each decennial period of age among this class, and of the number receiving relief from Friendly Societies.

Age.	East India Company's Labourers. Of 100 living,		Out of 100 persons in English Benefit Societies, the proportional numbers receiving Pay by		
	On Pension List.	Sick, and on Pension List.	Neison's Returns.	Ansell's Returns.	Edmonds' Table.
20— -	·27	† 1·62	1·69	1·54	1·72
30— -	·69	2·06	1·91	1·83	2·30
40— -	1·25	2·69	2·89	2·56	3·10
50— -	4·70	6·58	5·21	4·32	4·51
60— -	23·85	26·50	14·72	11·26	9·36
70— -	46·49	48·78	40·11	32·50	
80— -	69·65	69·65	56·06		

The facts will be found in M'Culloch's *Statistics* of the British Empire, vol. 2, pp. 575–7.

The proportional numbers expressing the relative amount of active service, and of inefficiency from chronic disease, from accidents, or from old age, are deduced from returns of the pensioners

* *See* Report on Sickness and Mortality in Friendly Societies (p. xvii to p. xxv).

† The ordinary sickness from acute diseases, and from the earlier stages of chronic diseases, is allowed for in the public service, and does not count in the pension time.

Appendix, No. 14.

pensioners out of 2,461 workmen of the East India Company, in London, followed through 10 years (1823–33), when 496 died, 248 were pensioned, and 208 left the service or were dismissed. The observation is equivalent to an observation on 20,343 years of lifetime, and 973·5 of pension time. The men were selected chiefly at the age of 25–35; about 8 per cent. of the candidates were rejected by the surgeon. The pensioners were declared by a special report of the surgeon, to be permanently disqualified for labour.

The numbers of pensioners to 100 men living at the precise ages, 25, 35, 45, 55, 65 and 75, are thus given; the proportion at 85 is less certain, but as persons have retired from the civil service at the ages of 80 to 90, I have followed the facts implicitly from the age of 55 to the end. The logarithms of the numbers were interpolated by the method of finite differences; three differences being used in the latter series, and one in the series 1·25, ·69 and ·27, which, as the numbers are low, is nearly enough represented by the geometrical progression 1·250, ·625 and ·313. *See* Table A.

By means of the logarithms of this series, so deduced, the D_x column of the English Life Table, No. 2, Males, was divided into the two columns, headed respectively k_x, and j_x: the sums of these columns are represented by K_x and J_x.

It now became necessary to make an approximative estimate of the average salary payable at each year of age, in reference to the years of *service*, on which the pension, as it is a proportional part of the salary, is graduated. The scale (Table B.) is hypothetical, but the highest and lowest proportions are known, and it gives nearly a maximum result: it is applicable to ages of entry varying from 20 to 30 years of age. The numbers in the scale are designated s_x; x being the age against which the number is to be placed, in converting j_x into $(j_x \cdot s_x)$, a useful column, which, when multiplied by the salary at each age (z_x), and divided by D_x, gives the present value of the pensions.

At the age of 65 and upwards the civil servant has the option of retiring without medical certificates of infirmity, but this has had little effect, apparently, under the scale of 4 to 12-twelfths, and will probably have much less effect when the scale of pension, terminating at 8-twelfths of the salary, comes into operation. Upon the whole, the retirements after the age of 65, among the Labourers, appear to have been as numerous as the retirements will be under the regulations of the Act of 1834, affecting higher and more intellectual classes.

The great excess of the existing Civil Service pensioners arises from the numerous retirements under the age of 65. Such retirements may be allowed on various grounds, but cannot justify the levy of a peculiar tax from the steadfast, hardworking civil servants who remain at their posts.

TABLE (A.), showing the Proportion of Pension Time at the Age of 20, and at each subsequent Age.

Let w_x = Number of Men on the Establishment and on the Pension List.

Let b_x = Number of Pensioners from inability to work, caused by Disease, Accident, or Age.

Let $\frac{b_x}{w_x} = p_x$ = Proportional Number of Pensioners to the men living at each Age.

Age x.	$\lambda\, p_x$.	$(100\, p_x)$.	Age x.	$\lambda\, p_x$.	$(100\, p_x)$.	Age x.	$\lambda\, p_x$.	$(100\, p_x)$.
	*							
20	$\bar{3}$·3443	·221	45	$\bar{2}$·0969	1·250	70	$\bar{1}$·5556	35·942
21	3·3744	·237	46	2·1270	1·340	71	1·5820	38·194
22	3·4045	·254	47	2·1571	1·436	72	1·6061	40·374
23	3·4346	·272	48	2·1872	1·539	73	1·6282	42·482
24	3·4647	·292	49	2·2173	1·649	74	1·6485	44·514
25	3·4949	·313	50	2·2474	1·768	75	1·6674	46·494
26	3·5250	·335	51	2·2811	1·910	76	1·6851	48·428
27	3·5551	·359	52	2·3789	2·393	77	1·7020	50·350
28	3·5852	·385	53	2·4765	2·996	78	1·7184	52·288
29	3·6153	·412	54	2·5743	3·752	79	1·7345	54·263
30	3·6454	·442	55	2·6721	4·700			
31	3·6755	·474	56	2·7699	5·887	80	1·7506	56·312
32	3·7056	·508	57	2·8609	7·259	81	1·7672	58·506
33	3·7357	·544	58	2·9453	8·817	82	1·7843	60·856
34	3·7658	·583	59	1·0234	10·554	83	1·8025	63·460
35	3·7959	·625	60	1·0956	12·462	84	1·8219	66·359
36	3·8260	·670	61	1·1621	14·524	85	1·8429	69·647
37	3·8561	·718	62	1·2232	16·719	86	1·8657	73·401
38	3·8862	·769	63	1·2793	19·024	87	1·8906	77·732
39	3·9163	·825	64	1·3306	21·409	88	1·9181	82·813
40	3·9464	·884	65	1·3775	23·851	89	1·9481	88·736
41	3·9765	·947	66	1·4202	26·315			
42	2·0066	1·015	67	1·4591	28·781	90	1·9812	95·764
43	2·0367	1·088	68	1·4944	31·218	91	0·0000	100·000
44	2·0668	1·166	69	1·5265	33·612			

* *Note.*—The *minus sign* is to be supplied before the indices of all the logarithms in the columns $\lambda\, p_x$.

TABLE (B.), showing the PROPORTION of SALARY assumed to be paid as PENSION at the Ages x to all Persons receiving Allowances at those Ages.

Years after entering the Service.	Proportion of Salary received as Pension. s_x	Variable Proportions of Salary received as Pension.
10	·250	$\frac{3}{12}$ or ·250
11	·250	
12	·250	
13	·250	
14	·250	
15	·250	
16	·250	
17	·258	$\frac{3}{12}$ and $\frac{4}{12}$
18	·267	or
19	·275	·250 to ·333
20	·283	
21	·292	
22	·300	
23	·308	
24	·325	$\frac{3}{12}$, $\frac{4}{12}$ and $\frac{5}{12}$
25	·342	or
26	·358	·250 to ·417
27	·375	
28	·392	
29	·400	
30	·408	
31	·433	$\frac{3}{12}$, $\frac{4}{12}$, $\frac{5}{12}$ and $\frac{6}{12}$
32	·442	or
33	·450	·250 to ·500
34	·458	
35	·467	
36	·475	
37	·483	
38	·500	$\frac{3}{12}$, $\frac{4}{12}$, $\frac{5}{12}$, $\frac{6}{12}$ and $\frac{7}{12}$
39	·517	or
40	·533	·250 to ·583
41	·541	
42	·550	
43	·558	
44	·567	
45	·583	$\frac{3}{12}$, $\frac{4}{12}$, $\frac{5}{12}$, $\frac{6}{12}$, $\frac{7}{12}$ and $\frac{8}{12}$
46	·600	or
47	·608	·250 to ·667
48	·617	
49	·633	
50	·650	
51	·667	
52	·667	
53	·667	
54	·667	
55	·667	
56	·667	
57	·667	
58	·667	
59	·667	
60	·667	
61	·667	
62	·667	
63	·667	
64	·667	
65	·667	

The surviving pensioners receive pensions bearing the annexed proportions to the previous salaries; thus—persons that are put on the allowance after 25 years' service are entitled to $\frac{5}{12}$ths of the salary in that and the two previous years. The pensioners living at that age, however, consist of a certain number of pensioners who were first put on the list, in the period of service extending from 10 to 17 years, and are, consequently, drawing only $\frac{3}{12}$ths of the salary payable in those years of service.

Example.—In the case of the ascending scales: let the salary at the 15th year of service be 200 *l.*: a person then pensioned would be entitled to 50 *l.* (= $\frac{3}{12}$ of 200 *l.*), which he would continue to draw at the 30th year after entering the service, if he lived so long, when the average salary of a man then in the service would be 400 *l.*; and a person then pensioned would retire on 200*l.*, that is, on $\frac{6}{12}$ths of 400 *l.*

Appendix, No. 14.

1. Definitions and Tabular Constructions.

$(\frac{1}{1+i})^x = v^x$ = the value of £.1, to be received at the end of x years. l_x = the number of persons at the age x in a Life Table. Then the series $v^x l_x + v^{x+1} l_{x+1} \ldots\ldots\ldots = D_x + D_{x+1} \ldots\ldots$

b_x being found by observation to be the number of persons out of w_x of the age x, entitled to pensions on the ground of infirmity, either from age, accident or disease; then the proportion of such time which may be called *pension time*, at the age x, may be expressed by $\frac{b_x}{w_x} = p_x$; and $1 - p_x = k_x$, will represent the proportion of *working time*.

And the following series of j_x may be derived directly from the appropriate Life Table.

$p_x v^x l_x + p_{x+1} v^{x+1} l_{x+1} \ldots\ldots\ldots\ldots\ldots\ldots$

$= p_x D_x + p_{x+1} D_{x+1} \ldots\ldots\ldots\ldots\ldots\ldots = j_x + j_{x+1} \ldots\ldots$

so $j_x = p_x v^x l_x = p_x D_x$

$\therefore k_x = (1 - p_x) D_x = D_x - p_x D_x$

$j_x + k_x = p_x D_x + D_x - p_x D_x = D_x$

$\therefore k_x = D_x - j_x$, at all ages.

Note.—The readiest way to construct the two series j_x and k_x, is to deduce the series j_x first from $p_x D_x$; and then k_x is derived simply enough from D_x, by subtracting the successive values of j_x from the corresponding successive values of D_x in the Life Table.

Value of the Contribution to the Fund.

Thus k_x will be the value at age 0 of the contributions of £.1 by each contributor living at the age x, to the Fund constituted, as it is assumed, by the same number of members as enter into the Life Table.

As $N_x = D_x + D_{x+1} \ldots\ldots\ldots\ldots\ldots D\omega$

so let $K_x = k_x + k_{x+1} \ldots\ldots\ldots\ldots\ldots k\omega$

Here ω = the last age in the Life Table.

The contribution to the Fund is a proportional part (a_x) of the annual salary z_x at the age x; then let this annual contribution be considered a premium, and be represented by π_x

$\therefore \pi_x = a_x z_x$

In the fund under the Superannuation Act of 1834, the rate of contribution is $2\frac{1}{2}$ per cent. on salaries not exceeding £.100 a year, and 5 per cent. on salaries of £.100 and upwards; so in the two cases $\pi_x = (\cdot025)\ z_x = \frac{z_x}{40}$; and $\pi_x = (\cdot05)\ z_x = \frac{z_x}{20}$

The value of the variable contributions π_x, π_{x+1} a year, payable at the beginning of each year by each person in the receipt of a salary is

$$C_x = \frac{\pi_x k_x + \pi_{x+1} k_{x+1} \ldots\ldots\ldots + \pi_{x+n} k_{x+n} \ldots\ldots\ldots\ldots + \pi_\omega k_\omega}{D_x}$$

If π is constant, and the same at all ages, the formula becomes $C_x = \frac{\pi K_x}{D_x}$; and putting $\pi = 1$; $C_x = \frac{K_x}{D_x}$ = the present value of a premium, or contribution of £.1 a year by every member in active service.

$\therefore$ the value of the contribution in the latter case, payable at the *end* of every year, is $\frac{K_{x+1}}{D_x}$

Value of the Pension.

The pension is a proportional part s_x of the salary z_x, at or about the age x, when the pension is granted. If s_x and z_x remain constant, the value of the pension is determined from the equation

$$P_x = (s_x z_x)\ \frac{j_x + j_{x+1} \ldots\ldots\ldots\ldots + j_{x+n} \ldots\ldots + j\omega}{D_x}$$

$= s_x z_x \frac{J}{D_x}$ = the value of a pension of s_x parts of the salary z_x. And if $s_x = z_x = 1$; then $P_x = \frac{J_x}{D_x}$ = the present value of a pension of £.1 a year during every year of infirmity, from old age, accident or disease.

But s_x varies, and under the Superannuation Act of 1834 an officer is entitled to no allowance (except in rare special cases) until he has served 10 years; at 10 and under 17 years' service he is entitled at the utmost to a pension equal to 3-twelfths, at 17 to 4-twelfths, at 24 to 5-twelfths, at 31 to 6-twelfths, at 38 to 7-twelfths, and at 45 and upwards to 8-twelfths of his salary. And furthermore, as some of the persons who are pensioned at the period 10–11 year on 3-twelfths of their salary, remain by hypothesis alive to the end of the table, and in the same way some of those who are put on the list on 4, 5, 6, 7, and 8-twelfths of the salary remain and pass, in rapidly diminishing numbers, it is true, through the subsequent stages of pension life, the value of the pension can only be determined approximatively.

In

In the present case a *maximum value*, which the *value of the pension cannot exceed*, is found by making all the values of s_x from s_0 to s_9 equal o; and s_{10} to s_{16}, all equal $\frac{3}{12}$; s_{17} . . . . $= \frac{4}{12}$; s_{24} . . . . . $= \frac{5}{12}$; s_{31} . . . . . $= \frac{6}{12}$; s_{38} . . . . . $= \frac{7}{12}$; s_{45} . . . . . to the end of the table $= \frac{8}{12}$.

The column (s) Table B is hypothetically deduced, by graduating the rates (s_x) so as to make the pension approach and then reach the maximum after 51 years.

And it is assumed that $s_x z_x$ represents the average pension payable to all the pensioners, of the given year of age x. It is probable that the value of the average pension ($s_x z_x$) graduated on fixed salaries, is overrated by the scale (s_x).

If the value is over-rated by the scale as applied to fixed salaries z_x remaining constantly z, the value of the pension must be still further over-rated in the case of salaries on the sliding ascending scales, by assuming that the average pension at the age x, is represented by $s_x z_x$; for the pensioners of every advanced age, say 70, must consist partly of persons who were pensioned at earlier ages on lower salaries than z_{70}, and at lower proportions of those salaries than s_{70}.

With a fixed salary (z) and a fixed rate (s), the rate of contribution (π) is also fixed, and an exact result is obtained.

With the sliding scales of salaries and of allowances, approximative results have been obtained, showing, in given conditions, values which the pensions, it is believed, cannot exceed.

A method of graduating the salary, so as to obtain an average salary for each year of service among clerks entering at any given age, will be found in the Registrar-general's 12th Report, Appendix (pp. 41-47).

Premiums to provide Pensions.

As $\pi_x \mathrm{K}_x$ will provide all the contributions of π by the contributors, so $s\,z\,\mathrm{J}_x$ will provide all the uniform pensions ($s\,z$) to the end of life, and $\pi_x \mathrm{K}_x : s\,z\,\mathrm{J}_x :: 1 : \pi_x = \frac{s\,z\,\mathrm{J}_x}{\pi_x \mathrm{K}_x}$

When $\pi_x = s\,z$, this formula becomes $\frac{\mathrm{J}_x}{\mathrm{K}_x} = \pi_x$, the annual premium, which commenced at the age x, will provide 1 *l.* a year of pension. If a contributor only becomes entitled to a pension at the end of n years; the formula is written $\pi_x = \frac{\mathrm{J}_{x+n}}{\mathrm{K}_x}$

The *value* of the *contribution*, whether derived from the series $\pi_x k_x + \pi_{x+1} k_{x+1}$ . . . . . in which π is made constant, or from the corresponding series in which π varies, is in all cases the divisor of the *value* of the *pension*, derived also from the series . . . . . $s_x z_x j_x + s_{x+1} z_{x+1} j_{x+1}$ . . . . . in which ($s\,z$) is either constant or variable.

Let K'_x represent the value of all the contributions, that is, the value of the series $\pi_x k_x + \pi_{x+1} k_{x+1}$ . . . . . .

And let J'_x represent the value of all the pensions, that is, the value of the series $s_x z_x j_x + s_{x+1} z_{x+1} j_{x+1}$ . . . . . then in all cases;

$\pi'_x \mathrm{K}'_x = \mathrm{J}'_x$. ∴ if we substitute K_x for K'_x, the equation becomes $\pi_x \mathrm{K}_x = \mathrm{J}'_x$

and $\pi_x = \frac{\mathrm{J}'_x}{\mathrm{K}_x} =$

the constant annual contribution, which commenced at the age x, will provide the various pensions annually payable.

Put $s_x z_x \mathrm{J}_x = \mathrm{K}'_x$, then $s_x z_x = \frac{\mathrm{K}'_x}{\mathrm{J}_x} =$ the constant and invariable pension which £. 1 a year of contribution will provide.

So also $\frac{\mathrm{K}'_x}{\mathrm{D}_x} =$ the value of the variable premium; and $\frac{\mathrm{J}'_x}{\mathrm{D}_x} =$ the value of the variable pension.

If z is invariable, the series above becomes $z\,(s_x j_x + s_{x+1} j_{x+1}$ . . . . .)

Indirect Methods for determining the Premiums to provide Pensions.

If the pensions be treated as deferred annuities, commencing at the age $x+n$, to be paid for by n annual contributions; the first payable at the age x, and the last at the age $x+n-1$, then if the contribution is constantly π_x, the annual contribution to provide the annuity of £. 1 will be $\pi_x = \frac{\mathrm{N}_{x+n}}{\mathrm{N}_{x:n}}$; for, by the conditions of the question, $\pi_x \mathrm{N}_{x:n} = \mathrm{N}_{x+n}$.

Here all the members living at the successive ages x to $x+n-1$ are contributors, and all the members living at the ages from $x+n$, to the end of life, are pensioners.

The $\mathrm{N}_{x:n}$ is the analogue of K_x, the N_{x+n} of J_x, in the previous investigations. A definite age $x+n$, at which all who live become pensioners, is fixed; and where the scale of pensions is regulated by the years of service (n), the pension $s_{x+n} z_{x+n}$ is known. Thus if the age (x) of entering the service is 25, and the period of service (n) at which the pension is to be granted is 45 years, then $x+n = 25+45 = 70$; and under the scale of the Act $s_{x+n} = \frac{8}{12}$; hence

Appendix, No. 14.

hence if the salary z_{x+n} at that period of service (45 years) is £. 300, the pension will be $s^{x+n} \cdot z_{x+n} = \frac{8}{12} \times 300 = £.200$; for which the annual contribution $\frac{200 \cdot N_{x+n}}{N_{x:n}}$ will provide.

But if the scale of salary is ascending, the contribution will vary as age advances; then $\pi_x D_x + \pi_{x+1} D_{x+1} \ldots\ldots = N'_{x:n}$, so putting $N'_{x:n} = A N_{x+n}$; $A = \frac{N'_{x:n}}{N_{x+n}} =$ the fixed pension, or the deferred annuity A, which the varying contributions provide.

Another method of obtaining an approximation to the premium, which would insure any given pension, is based upon Mr. Edmonds's hypothesis, that there are two years of incapacity from acute sickness to every death, and that one year may be fairly added as the *permanent sickness* which would strictly entitle a man to a pension for sickness-infirmity.

The number of pensioners out of a given number of members at the beginning of every year of age would be represented by the sum of the annual deaths in the year following, and the value at age *o*, of the pensions of £. 1 payable at the beginning of every year out of N_x members, would be represented by the series—

$$v^x C_x + v^{x+1} C_{x+1} + \ldots\ldots\ldots)$$
$$= v^{-1} (v^{x+1} C_x + v^{x+2} C_{x+1} \ldots\ldots)$$
$$= \frac{M_x}{v} = v^{-1} M_x$$

The value of the uniform premium π will be $\pi (N_x - v^{-1} M)$, and by equating this to the value $v^{-1} M_{x+n}$ the value of π is readily determined:

$$\pi (N_x - v^{-1} M_x) = v^{-1} M_{x+n}$$
$$\therefore \pi = \frac{v^{-1} M_{x+n}}{N_x - v^{-1} M_x} = \frac{M_{x+n}}{v N_x - M} =$$

the annual premium which, if commenced at the age x, will provide an annuity of £. 1 in sickness-infirmity, after the age $x+n$.

By this method the number of persons in the receipt of pensions at the age of 25 and upwards is reduced to 27 in 1,000; the actual observation of the East India Pension Fund in London makes the average numbers on pensions 87 out of 1,000 men of the same ages. The Company's pensioners, therefore, judging by this hypothesis, comprise a great number of persons at advanced ages in good health, as on the hypothesis 27 are suffering from the infirmities of disease, and 60 must be in the receipt of pensions on other grounds.

Claim of each Civil Servant on the Fund.

The value of each civil servant's claim on the fund after the lapse of n years is determined by the equation

$$H_{x+n} = \frac{K'_{x:n} - J'_{x:n}}{D_{x+n}}$$

For the aggregate values at age *o* of all the contributions payable between the ages x and $x+n$ by the contributors, taken to be represented by the numbers in a life table against those ages, is $(K'_x - K'_{x+n})$; and the aggregate value of the pensions is likewise $(J'_x - J'_{x+n})$; consequently the value of the deposits in the fund, after paying out the pensions falling due at those ages, is $K'_{x:n} - J'_{x:n}$. At the age $x+n$ the amount of the deposit will be $\frac{K'_{x:n} - J'_{x:n}}{v^{x+n}}$; which, if equally distributed among all the members of the fund, will give to each member

$$\frac{K'_{x:n} - J'_{x:n}}{v^{x+n} \cdot l_{x+n}} = \frac{}{D_{x+n}};$$

for the number of surviving members, including as well active contributors as pensioners, is assumed in the question to be l_{x+n}.

The sum in deposit, in addition to the future true premiums, would provide the future pensions as they fell due; and it is assumed that the claims of existing pensioners, like those of active contributors, are satisfied by their deposits.

In a Paper on the Finance of Life Insurance, an analogous formula is demonstrated by a method strictly applicable to the present case. (Registrar-general's Twelfth Report, Appendix, pp. 18, 19.)

The average claim in 1855 on the fund of three officers of the age 20, who entered the service in 1830, was as follows:—

A. An officer on a fixed salary of £. 200 - - - - - £. 456 - -
B. An officer representing the average of the service (salary £. 65 to £. 235) - - - - - - - - - £. 205 - -
C. An officer in the Audit Office (salary £. 90 to £. 650) - - £. 351 - -

A fund conducted on the principles of life insurance should have these sums in deposit, to the account of the members.

The value of each claim on the fund increases for a certain number of years; and then, as the pension is paid out, it decreases to zero, if the value of the premiums and of the pensions was originally the same. If the premium is more than is sufficient to pay the pension, the excess of premium due to every surviving member increases on the same principle as the claim under a Tontine.

TABLE (C.)—LIFE-and-PENSION TABLE. Interest of Money 3½ per Cent.

By *W. Farr*, Esq., M.D., F.R.S.

Years of Service.	Age.	Sum of the Values of a £.1 payable (at the Age x).			Sums of the Values of the Amounts payable by or to Members, Contributors and Pensioners, at the Age x and upwards.		
		By or to each Member.	By each Contributor.	To each Pensioner.	Sum of the Column $D^x=N_x$	Sum of the Column $k_x=K_x$	Sum of the Column $j_x=J_x$
n	x	D_x	k_x	j_x			
0	20	1,738,361	1,734,520	3,841	36,617,564	35,436,806	1,180,758
1	21	1,668,660	1,664,708	3,952	34,879,203	33,702,286	1,176,917
2	22	1,601,524	1,597,459	4,065	32,210,543	32,037,578	1,172,965
3	23	1,536,865	1,532,684	4,181	31,609,019	30,440,119	1,168,900
4	24	1,474,597	1,470,298	4,299	30,072,154	28,907,435	1,164,719
5	25	1,414,638	1,410,218	4,420	28,597,557	27,437,137	1,160,420
6	26	1,356,904	1,352,359	4,545	27,182,919	26,026,919	1,156,000
7	27	1,301,314	1,296,642	4,672	25,826,015	24,674,560	1,151,455
8	28	1,247,787	1,242,986	4,801	24,524,701	23,377,918	1,146,783
9	29	1,196,247	1,191,314	4,933	23,276,914	22,134,932	1,141,982
10	30	1,146,618	1,141,550	5,068	22,080,667	20,943,618	1,137,049
11	31	1,098,827	1,093,622	5,205	20,934,049	19,802,068	1,131,981
12	32	1,052,802	1,047,457	5,345	19.835,222	18,708,446	1,126,776
13	33	1,008,476	1,002,989	5,487	18,782,420	17,660,989	1,121,431
14	34	965,781	960,149	5,632	17,773,944	16,658,000	1,115,944
15	35	924,654	918,875	5,779	16,808,163	15,697,851	1,110,312
16	36	885,033	879,104	5,929	15,883,509	14,778,976	1,104,533
17	37	846,860	840,780	6,080	14,998,476	13,899,872	1,098,604
18	38	810,077	803,844	6,233	14,151,616	13,059,092	1,092,524
19	39	774,630	768,242	6,388	13,341,539	12,255,248	1,086,291
20	40	740,468	733,923	6,545	12,566,909	11,487,006	1,079,903
21	41	707,541	700,838	6,703	11,826,441	10,753,083	1,073,358
22	42	675,803	668,941	6,862	11,118,900	10,052,245	1,066,655
23	43	645,208	638,187	7,021	10,443,097	9,383,304	1,059,793
24	44	615,713	608,532	7,181	9,797,889	8,745,117	1,052,772
25	45	587,278	579,937	7,341	9,182,176	8,136,585	1,045,591
26	46	559,865	552,365	7,500	8,594,898	7,556,648	1,038,250
27	47	533.436	525,777	7,659	8,035,033	7,004,283	1,030,750
28	48	507,959	500,142	7,817	7,501,597	6,478,506	1,023,091
29	49	483,399	475,426	7,973	6,993,638	5,978,364	1,015,274
30	50	459,726	451,600	8,126	6,510,239	5,502,938	1,007,301
31	51	436,911	428,565	8,346	6,050,513	5,051,338	999,175
32	52	414,927	404,999	9,928	5,613,602	4,622,773	990,829
33	53	393,747	381.951	11,796	5,198,675	4,217,774	980,901
34	54	373,348	359,339	14,009	4,804,928	3,835,823	969,105
35	55	353.707	337,083	16,624	4,431,580	3,476,484	955,096
36	56	334,805	315,095	19,710	4,077,873	3,139,401	938,472
37	57	316,518	293,541	22,977	3,743,068	2,824,306	918,762
38	58	298,555	272,233	26,322	3,426,550	2,530,765	895,785
39	59	280,973	251,320	29,653	3,127,995	2,258,532	869,463
40	60	263,812	230,935	32,877	2,847,022	2,007,212	839,810
41	61	247,102	211,212	35,890	2,583,210	1,776,277	806,933
42	62	230,866	192,268	38,598	2,336,108	1,565,065	771,043
43	63	215,119	174,195	40,924	2,105,242	1,372,797	732,445
44	64	199,872	157,081	42,791	1,890,123	1,198,602	691,521
45	65	185,133	140,977	44,156	1,690,251	1,041,521	648,730
46	66	170,910	125,935	44,975	1,505,118	900,544	604,574
47	67	157,210	111,964	45,246	1,334,208	774,609	559,599
48	68	144,039	99,073	44,966	1,176,998	662,645	514,353
49	69	131,407	87,238	44,169	1,032,959	563,572	469,387
50	70	119,324	76,437	42,887	901,552	476,334	425,218
51	71	107,802	66,628	41,174	782,228	399,897	382,331
52	72	96,855	57,751	39,104	674,426	333,269	341,157
53	73	86.497	49,752	36.745	577,571	275,518	302.053
54	74	76,743	42,581	34,162	491,074	225,766	265,308
55	75	67,608	36,174	31,434	414,331	183,185	231,146
56	76	59,106	30,482	28,624	346,723	147,011	199,712
57	77	51,246	25,443	25,803	287,617	116,529	171,088
58	78	44,037	21,011	23,026	236,371	91,086	145.285
59	79	37,480	17,143	20,337	192,334	70,075	122,259
60	80	31,571	13,793	17,778	154,854	52,932	101,922
61	81	26,301	10,913	15,388	123.283	39,139	84,144
62	82	21,652	8,475	13,177	96,982	28,226	68,756
63	83	17,601	6,432	11,169	75,330	19,751	55,579
64	84	14,115	4,748	9,367	57,729	13,319	44,410
65	85	11,158	3,387	7,771	43,614	8,571	35,043
66	86	8,687	2,311	6.376	32,456	5,184	27,272
67	87	6,653	1,481	5,172	23,769	2.873	20,896
68	88	5,009	861	4,148	17,116	1,392	15,724
69	89	3,703	417	3,286	12,107	531	11,576
70	90	2,685	114	2,571	8,404	114	8,290
71	91	1,908	- - -	1,908	5,719	- - -	5,719
72	92	1,327	- - -	1,327	3,811	- - -	3,811
73	93	902	- - -	902	2,484	- - -	2,484
74	94	599	- - -	599	1,582	- - -	1,582
75	95	388	- - -	388	983	- - -	983
76	96	244	- - -	244	595	- - -	595
77	97	150	- - -	150	351	- - -	351
78	98	89	- - -	89	201	- - -	201
79	99	52	- - -	52	112	- - -	112
80	100	29	- - -	29	60	- - -	60
81	101	16	- - -	16	31	- - -	31
2	102	8	- - -	8	15	- - -	15
3	103	4	- - -	4	7	- - -	7
84	104	2	- - -	2	3	- - -	3
5	105	1	- - -	1	1	- - -	1

Appendix, No. 14.

[By the *English Life Table* (No. 2), out of 5,126,235 boys born alive, 3,349,259 live to the age of 20. *See* Appendix to Registrar-General's Twelfth Annual Report, p. 75.]

The Table C, *p.* 15 (Column D_x) shows the aggregate value, at birth, of the sum of £.3,349,259, payable in shares of £.1 to each of the males living of the age 20 to be £.1,738,361; while the aggregate values of £.1 payable to each of the males living of the age 50 is £.459,726; this column (D_x) therefore, gives the present values at birth of £.1 a year payable to the survivors at the age 20, 21, 22, and so on up to the end of life, and the sum of all these numbers (36,617,564) is the value of all the annuities payable. The present value of an annuity of £.1 payable at the beginning of every year to males of the age 20 is $\frac{N_{20}}{D_{20}} = \frac{36617564}{1738361} =$ £.21·064; that is, the value of £.1 a year is £.21 nearly, or it is worth 21 years' purchase. Payable at the end of every year the life annuity of £.1 is worth £.20·064, or 20 years' purchase. The value of the contributions is determined by the same method, from the columns D_x and K_x of the table; thus the present value of the contributions of £.1 a year by each member of the age of 20 is $\frac{K_{20}}{D_{20}} = \frac{35436806}{1738361} =$ £.20·385.

The value of the pension of £.1 a year is $\frac{J_{20}}{D_{20}} =$ £.·679.

The present value (£.20·385) at the age 20 of the annual contributions of £.1 + the present value (£.·679) of the annual pension of £.1 = the value of a life annuity of £.1, payable to every member of the society, which necessarily consists either of contributors in the receipt of salaries, or of pensioners in the receipt of allowances.

The same questions can be resolved by this table for any of the ages from 20 and upwards; the years of service will in all these cases commence at the first age (x) of entry. And it is assumed throughout that the pensioners have the same share in the value of the future contributions as the members contributing.

TABLE (D.)—Annual Premiums which would provide the Pensions allowed on a fixed Salary, and on Two ascending Salaries, the Pensions ranging from 3 to 8-twelfths of the Salaries, according to the Terms of Service as fixed by Superannuation Act.

Formula $\pi_x = \frac{J'_x}{K_x}$ = the true annual uniform premium which would provide the superannuation allowance. It will be observed, that the age of entry (x) being fixed, the K_x remains constant, while J'_x, and consequently π_x, vary in the three cases. In these three cases the value of x in the formula is made 20.

NATURE OF THE CASE.	Age of Entry.	True uniform Premium.	Average Premium charged under the Superannuation Act.
	Years.	£.	£.
Fixed salary of £.200 - - - - - -	20	3·630 = £.3. 12. 7¼.	10·000 = £. 10.
Case, representing approximatively the whole service (£.65–£.235) - - - - -	20	3·951 = £.3. 19. 0¼.	5·640 = £. 5. 12. 9½.
Average Audit Office case (£.90–£.650) -	20	10·304 = £.10. 6. 1.	13·000 = £.13.

It is assumed in all these cases that the maximum superannuation allowance is granted. No account is taken of the profit arising to the fund from deductions made from the salaries of officers who resign or are dismissed.

TABLE (E.)—Value of Contribution and Pension in the case of a Civil Servant entering at the Age of 25.

NATURE OF THE CASE.	Age of Entry.	Present Value of the *Contribution*, under Act of 1834.	Present Value of the *Pension*, under Act of 1834.	Excess in the Value of the Contributions over the Value of the Pensions.
		£.	£.	£.
Fixed salary of £. 200 - -	25	194	83	111

True Uniform Premium in this Case (Age 25).

NATURE OF THE CASE.	Age of Entry.	True Uniform Premium.	Average Premium charged under the Superannuation Act.
		£.	£.
Fixed salary of £. 200 - - -	25	4·276 = £. 4. 5. 6¼.	10·000 = £. 10.

TABLE (F.)—Showing the Premium to provide a Pension on the Audit Office Scale.

Annual Premium which, commencing at Age 20, would provide a pension of the same value as the Audit Office Pension, valued by the Life and Pension Table (C). The pension ranges from 3-12ths to 8-12ths of a salary varying from £. 90 to £. 650.

Adequate Uniform Premium - - - £. 10. 6 *s.*

The deduction from the salary (£. 90) in the first year is £. 2. 5 *s.*; the deduction from the maximum salary (£. 650), is £. 32. 10 *s.*

The average salary on the Audit Office Scale is, £. 278. 16 *s.*

The salary becomes subject to the 5 per cent. deduction after the second year; and at that rate would produce £. 13. 18. 9½. (£. 13·940) annually. Allowing for the diminished deduction 2½ per cent. on salaries not exceeding £. 100, the deduction may be set down as not less than £. 13 on the average office salary.

Average Annual Deduction - - - £. 13.

It is assumed that the pension allowed by the Act of Parliament is granted without diminution under the Treasury Minute, and no account is taken of the profits derived from the contributions of persons who have retired or been dismissed.

Appendix, No. 14.

TABLE (G.)—Showing the PREMIUMS which would provide PENSIONS on Mr. *Edmonds's* Hypothesis.

AGE OF ENTRY 20.

To provide £. 100 of Pension during *permanent sickness*:

$$\frac{100\ M_{30}}{v\ N_{20} - M_{20}} = \frac{43,433,900}{34,878,851} = 1{\cdot}245 = £.1.\ 4.\ 11.$$

AGE OF ENTRY 25.

$$\frac{100\ M_{35}}{v\ N_{25} - M_{25}} = \frac{38,245,500}{27,182,864} = 1{\cdot}407 = £.1.\ 8.\ 2.$$

Thus an *annual premium* of £. 1. 8. 2., commenced at the age of 25, will provide a pension of £. 100 a year for every year of *permanent sickness*, exclusive, therefore, of the *superannuation time* allowed and taken after the age of 65 by those who have the option of retiring.

This pension is the maximum allowance (8-12ths) on a fixed salary of £. 150, which would be reduced by £. 7. 10. under the Act. The premium under the Act is £. 7. 10.

By the LIFE-and-PENSION TABLE deduced from the ENGLISH LIFE TABLE, and the experience of the *East India* Company's Pension Fund in *London*, much higher PREMIUMS are required to provide the same Pension.

AGE OF ENTRY 20.

To provide £. 100 of Pension during *infirmity* from *permanent* sickness, accident and age.

$$\frac{100\ J_{30}}{K_{20}} = \frac{113,704,900}{35,436,806} = 3{\cdot}209 = £.3\ \ 4.\ 2\tfrac{1}{4}.$$

AGE OF ENTRY 25.

$$\frac{100\ J_{35}}{K_{25}} = \frac{111,031,200}{27,437,137} = 4{\cdot}047 = £.4.\ 0.\ 11\tfrac{1}{4}.$$

OPINION of certain eminent Actuaries upon the CIVIL SERVICE PENSIONS.

WE have examined the statements and calculations with reference to the pensions granted after various periods of service, to civil servants, and we are unanimously of opinion,—

1st. That the deductions of 2½ per cent. on some salaries, and 5 per cent. on others, are unjust, because the pensions of those who remain long in the service, and have paid the higher rate for a longer time, are virtually diminished, to make up the pensions of those who retire early, the larger proportion of whose payments may have been at the smaller rate.

2d. That the age of entry, and the age of receiving the pension, not being duly considered, those who have paid the fewest number of contributions may in many cases receive much more than the proportionate annuity; and the effect must necessarily be that the remaining pensioners have not the full benefit which they could obtain from their deductions of salary if the fund was managed on the same principles as it would be in an assurance or annuity company.

3d. We have also examined Dr. Farr's Tables showing the pensions that could be granted for the deductions of salary actually made, assuming the rate of retirement on pension through infirmity to be the same as that shown by the experience of the East India

India Company's labourers, combined with the rate of English mortality given in the Registrar-general's Reports; and we consider that these tables may safely be used, believing that they state the results rather against than in favour of the pensioners on the Civil Service Fund.

These tables show that the average value of the pensions actually granted is considerably less than that of the pensions that should be given for the contributions deducted from the salaries of officials in the Civil Service, even leaving out of view the profits arising from resignations, and discharges, and the Treasury deduction of 20 per cent.

J. Hill Williams, English and Scottish Law Life Assurance Company.
Edwin James Farren, Actuary, Gresham Life Insurance Company.
Robert Tucker, Pelican Life Insurance Office.
Charles Jellicoe, Eagle Insurance Company.
Samuel Brown, Actuary of the Guardian Assurance Company.

Extract from a Letter to Dr. *Farr* by *F. G. P. Neison*, Esq., F.S.S.

"It is quite unnecessary for me to say that, if your elementary data be correct, the processes you have employed in making your financial deductions from these may be fully relied on. If the data, therefore, be tested and found to be fairly applicable, the final results arrived at, as exhibited in the accompanying sheets, must represent the true bearing of the question under consideration.

"In order, therefore, to test the correctness of the data from which you have deduced, for the different terms of life, certain ratios of members to be on permanent pensions, and others on pension and sick list, and by which you have been enabled to divide col. D_x into two sections, forming cols. k_x and j_x, I have, from the data collected by myself, derived the following corresponding results. Your own figures are in black ink, and those at which I have arrived are in red ink.

"Comparison of Dr. *Farr*'s figures with those deduced from Tables E, NN, and RR, of the third edition of 'Contributions to Vital Statistics,' England and Wales, three districts, F.S.

Ages.	*On Pension at the Age x.** (*Neison.*)	Age.	On Pension at the Age *x*. (East India Fund.)	On Pension and Sick List. (East India Fund.)	*On Pension and Sick List.*† (*Neison.*)
21 to 30	*·542*	25	·27	1·62	*1·6815*
31 „ 40	*·663*	35	·69	2·06	*1·8954*
41 „ 50	*1·172*	45	1·25	2·69	*2·8729*
51 „ 60	*4·026*	55	4·70	6·58	*5·2013*
61 „ 70	*18·838*	65	23·85	26·50	*14·9040*
71 „ 80	*46·644*	75	46·49	48·78	*41·2810*
81 „ 90	*67·919* (*a*)	85	69·65	69·65	*57·6106* (*b*)

* These results are derived from col. 4 of Table NN, p. 446, and col. 2 of Table RR, p. 450, for decennial ages.
† These are found from col. 9, Table E, pp. 26–7.
(*a*) (*b*) The words and figures printed in *italics* were written in Red Ink in the original.

"The very close agreement of the two classes of results, considering the nature of the elements from which they are deduced, is somewhat remarkable; and although I have for the last 15 years laboriously investigated this question, I was certainly not prepared for the results showing so near an approximation.

"It may be worth while to remark, that a portion only of the elements from which the preceding results have been deduced, has as yet been published by me, and with these you are, of course, quite familiar; but the elements necessary to deduce col. 2 of the above abstract have never been published, and are only now about to appear in a new edition of my work, which is nearly through the press. As I do not recollect having ever supplied you with the data, I cannot avoid repeating my surprise at the near agreement of results derived from sources so entirely independent of each other.

"These elements, being of the first importance in the proper adjustment of the contributions and benefits of the Civil Service scheme at present under consideration, and finding them to be so accurately determined, I am naturally led to believe that in so skilful hands as your own, the other details have been carried out with equal judgment and care."

Appendix, No. 14.

CASES in which the Value of the Pension greatly exceeds that of the Deduction, where the Civil Servant retires, *before the Age of* 65, in a comparatively good state of health.—(*These Cases were suggested by an Honourable Member of the Committee, and are referred to in Dr. Farr's Evidence.*)

IN each of these Cases the Age of the Clerk on entering is 18 Years, and the Salary commences at £. 80. The Pension is on the scale of the Act of 1834, and the Value of the Life Annuity is the value of an annuity on a *Healthy Life.*

CASE I.—MAXIMUM SALARY £. 440.

Period of Service.	Age on Retiring.*	Salary on Retiring.	Retiring Pension, without deducting One-fifth.	Present Value of Premium or Deduction.	Present Value of Life Annuity on a Healthy Life.	Expectation of Life at Age in Column 2.
Years.	*Years.*	£.	£.	£.	£.	*Years.*
10	28	140	35	32	455	35
20	38	240	80	82	600	28
30	48	340	141⅔	132	564	21
40	58	440	256⅔	173	466	15

CASE II.—MAXIMUM SALARY £. 600.

10	28	140	35	32	455	35
20	38	240	80	82	600	28
30	48	450	187½	140	746	21
40	58	600	350	197	636	15

CASE III.—MAXIMUM SALARY £. 1,000.

10	28	140	35	32	455	35
20	38	240	80	82	600	28
30	48	500	208⅓	144	829	21
40	58	1,000	583⅓	216	1,060	15

* No Civil Servant can retire, under the provisions of the Superannuation Act, at these ages, or at any age under 65, except from proved infirmity of body or mind. The value of the pension under such circumstances would be diminished, and in some cases would not be worth a year's purchase. Where a person is allowed to retire in good health, the Table shows how much the Superannuation Fund loses by the transaction.

PAPERS delivered in by *W. Farr*, Esq., M.D., F.R.S.

ANNUAL EXPENDITURE OF A MARRIED CLERK.

STATEMENT, showing the ANNUAL EXPENSE, regulated with the strictest regard to Economy, of a Family consisting of Five Persons, viz., a Civil Service Clerk, his Wife, Two Children, and a Servant.

[Compiled by Mr. *Hammack*, of the Statistical Department, Registrar-General's Office, from information that can be relied upon.]

ITEMS OF EXPENDITURE.	£. s. d.	£. s. d.
House Rent and Taxes:		
Rent of a six-roomed house (in the suburbs of London)	25 – –	
House tax (9 *d.* in the pound on the rent paid)	– 18 9	
Poor rate (say 3 *s.* in the pound on a rating of 22 *l.*)	3 6 –	
Lighting, paving, and highway rates (say)	1 5 –	
Water rate	1 1 –	
		31 10 9
Provisions, and other Household Necessaries (per Week, for Five Persons):		
Bread, 32 lbs., at 2½ *d.* per lb., 6 *s.*; flour, 1 quartern, 10 *d.*	– 6 10	
Meat, 14 lbs., at 8 *d.* per lb.	– 9 4	
Tea, ½ lb., 2 *s.*; coffee, ¾ lb., 1 *s.*	– 3 –	
Sugar, 3 lbs., at 5 *d.*	– 1 3	
Butter, 2 lbs. 2 *s.* 4 *d.*; eggs, bacon, cheese, 1 *s.* 4 *d.*	– 3 8	
Vegetables and fruit, 3 *d.* per day	– 1 9	
Beer, 3 pints per day, 21 per week, at 2 *d.*	– 3 6	
Milk, 1 pint per day, at 2 *d.*	– 1 2	
Candles	– 1 6	
Firewood, and materials for cleaning house	– 1 –	
Soap, mustard, vinegar, pepper, rice, &c.	– – 8	
Washing (done at home), 6 *d.* per head	– 2 6	
Per Week	1 16 2	
Per Annum	94 – 8	
Coals (in the year), 5 tons, at 25 *s.*	6 5 –	
		100 5 8
Servant's wages	– – –	8 – –
Clothing:		
The Clerk	15 – –	
His Wife	9 – –	
His Children	8 – –	
		32 – –
Medical attendance on family (average)	– – –	3 – –
Renewal and repair of furniture, house linen, &c.	– – –	4 – –
Fire insurance on furniture (200 *l.*, premium 5 *s.*, duty 6 *s.*)	– – –	– 11 –
Pocket money for omnibuses, and other incidental personal expenses	– – –	4 – –
Education of children	– – –	—
Sittings in place of worship	– – –	—
Excursion into the country during vacation	– – –	—
Wine and spirits	– – –	—
Insurance on life, to make some small provision for his family in the event of his decease	– – –	—
TOTAL ANNUAL EXPENDITURE £.		183 7 5
The Salary of a Civil Service Clerk appointed since August 1829, amounting to	200 – –	
is subject to the following Deductions:		
Superannuation abatement, 1 *s.* in the pound £.	10 – –	
Income Tax, 1 *s.* 4 *d.* in the pound	12 13 4	
	22 13 4	
Leaving the net amount to be received by him	177 6 8	
So that a nominal salary of 200 *l.* per annum, unsupported by private resources, would be insufficient to enable the clerk to meet the above expenditure, to the extent of	6 – 9	
		183 7 5

The sum deducted for superannuation (10 *l.*) would, if remitted, enable the Clerk to procure some education for his children, or to effect a small insurance upon his life, besides covering the deficiency of income to meet the above estimated expenditure.

Note.—It will be observed that the above Estimate, besides omitting all allowance for the education of children, sittings in a place of worship, life assurance, excursion into the country during vacation, and, indeed, all other recreation attended with expense, makes no provision for lengthened illness or death in the family of the Clerk, the heavy expenses attendant on which press so severely upon persons with small incomes; and in the event of the death of the Clerk himself, there is no provision whatever for his wife and children, or other dependent relatives.

Appendix, No. 14.

COMBINED EFFECT OF SUPERANNUATION ABATEMENTS AND INCOME TAX.

STATEMENT showing the difference between the Nominal Salary of a Civil Servant appointed since August 1829, and the Net Amount payable to him after deducting the Superannuation Abatement and Income Tax, on Salaries from £. 80 to £. 500.

Nominal Yearly Salary.	Net Amount Payable.	Deductions from Salary for		Total Amount deducted from Salary on these Two Heads.	REMARKS.
		Superannuation Abatement.	Income Tax.		
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
80 – –	78 – –	2 – –	– – –	2 – –	Superannuation Abatement 6*d.* in the pound; exempt from Income Tax.
90 – –	87 15 –	2 5 –	– – –	2 5 –	
100 – –	97 10 –	2 10 –	– – –	2 10 –	
105 – –	*99 15 –	5 5 –	– – –	5 5 –	Superannuation Abatement 1 *s.* in the pound; exempt from Income Tax.
110 – –	*99 9 11	5 10 –	5 – 1	10 10 1	Superannuation Abatement 1 *s.* in the pound; Income Tax 11½ *d.* in the pound.
120 – –	108 10 9	6 – –	5 9 3	11 9 3	
130 – –	117 11 9	6 10 –	5 18 3	12 8 3	
140 – –	126 12 7	7 – –	6 7 5	13 7 5	
150 – –	135 13 6	7 10 –	6 16 6	14 6 6	
160 – –	141 17 4	8 – –	10 2 8	18 2 8	Superannuation Abatement 1 *s.* in the pound; Income Tax 1 *s.* 4 *d.* in the pound.
170 – –	150 14 8	8 10 –	10 15 4	19 5 4	
180 – –	159 12 –	9 – –	11 8 –	20 8 –	
190 – –	168 9 4	9 10 –	12 – 8	21 10 8	
200 – –	177 6 8	10 – –	12 13 4	22 13 4	
250 – –	221 13 4	12 10 –	15 16 8	28 6 8	
300 – –	266 – –	15 – –	19 – –	34 – –	
350 – –	310 6 8	17 10 –	22 3 4	39 13 4	
400 – –	354 13 4	20 – –	25 6 8	45 6 8	
450 – –	399 – –	22 10 –	28 10 –	51 – –	
500 – –	443 6 8	25 – –	31 13 4	56 13 4	
Salary of an Officer appointed prior to August 1829, and therefore exempt from Superannuation Tax.					
500 – –	466 13 4	– – –	33 6 8	33 6 8	

* Upon the promotion of a clerk from a salary of 105 *l.* to one of 110 *l.*, it will be observed that he is a positive loser by the step.

General Register Office,
Somerset House, 8 April 1856.

J. T. Hammack.

Appendix, No. 15.

LETTER from *D. H. Harris* to *F. J. Hamel*, Esq., Solicitor, Her Majesty's Customs.

Sir, 5, Barford-street, Islington, 24 March 1856.

HEREWITH I enclose the names of officers of various grades at the "London Docks," who were not aware previous to their entering the service that deductions would be made from their salaries for superannuation purposes. They comprise, with two exceptions, the whole of those to whom I have applied. These two had some difficulty in recollecting whether or not they were aware of the fact, and I at once declined their signatures. The remaining 70, being all I have had time to see, were wholly unaware that deductions would be made. Permit me to illustrate the hardship of our position by my own case: I have been 17 years a landing-waiter, having been admitted to office, after three months' instructions, in February 1839. My nominal salary is 200*l.* per annum; I only receive 167 *l.* 6 *s.* The remainder is swallowed up in income tax, superannuation tax, and premium for insurance of 300*l.* in the Customs Benevolent Fund. These deductions amount to about 17 per cent., or one-sixth of my actual receipts. Appendix, No 15.

As the relative condition of the officers in the Civil Service has formed part of the inquiry before the Committee of the House of Commons, permit me to draw your attention to the fact that, with this same salary of 200 *l.* per annum, either in the service of the Bank of England, the East India Company, or the London Dock Company, I should be at least 12 per cent. better off than as a civil servant of the Crown, because the former pay the salaries of their servants in full, and give retiring allowances without deductions; the latter deduct not only income tax, but abatements for superannuation also. The hours of work and attendance are similar. I find that, as a body, the condition of the officers of the Customs is a depressed one; they are for the most part ill paid, and, in the event of early or sudden death, their families are often left in a most wretched state of destitution. I think things are somewhat improved of late; but among the lower class of officers, it is only by practising the most rigid and sometimes painful economy that the officers can make suitable provision for their families; while the average amount of pay of the majority of the superior officers, with the position and requirements of gentlemen, in London, is not equal to that of respectable mechanics; and but for private fortunes, or help from other sources, could maintain neither their respectability nor their independence.

Within the last three or four years the pressure has been most severely felt, and I am satisfied that, unless some amelioration takes place, debt and embarrassment will follow many of the most deserving officers to their graves. I humbly conceive this ought not to be.

The condition of all classes of mechanics, labourers and tradesmen has improved and is improving; their mode of living, their dwellings, clothing, and even their education, are more assimilated to those of the wealthy classes than they were; but the reverse is the case with the Government official. Relatively he has sunk in the social scale. More work has not brought him better pay, or increased his family comforts; the national prosperity has grown to an almost incredible extent; the national servant is more intelligent, better educated and better conducted than formerly, but he has neither the present nor the prospective advantages enjoyed by his predecessors of 30 or 40 years back. I might prove this in a hundred ways. The reduced condition of the families of deceased officers; the difficulties many find in providing for their households during life; the frequent acts of insolvency, either leniently overlooked by the authorities or compromised by the officer, entailing degradation, loss of caste, and self-respect.

I can speak of this without reserve, for, happily by the possession of some little private property, and habits of rigid economy, I have escaped these calamities; but they have befallen others quite as honest and deserving as myself.

With your permission I will enumerate a few of these, merely as proof; the list might be indefinitely increased.

Mr. Tyrrel, landing-waiter, died in great poverty; and a subscription was raised by the service to bury him and pay his debts.

John Saunders, clerk in the Customs, and a most indefatigable officer and respectable man, died of consumption, mainly induced by over-working himself to provide for a numerous family, all left totally unprovided for.

George Day, a superintendent locker, with nine children, obtained a nomination to the Excise, through the kind recommendation of his principals, for his son, who failed in his examination from want of that education which the straitened circumstances of his father precluded him from affording.

Thomas Devaney, a superintendent locker, who, after 23 years' service, broke a blood-vessel while on duty, was superannuated at 37 *l.* per annum, but died two days afterwards, leaving a wife and three children almost penniless, and their furniture was sold to meet the expenses. Under the superannuation law a man may pay 20, 30 or 40 years, and never receive a shilling. The longer he serves the less chance he has of receiving any benefit, because the older he gets the less the probability of his surviving to receive it; and if he dies with part of his salary due, his widow is actually mulcted 5 per cent. of the balance due, though it is then utterly impossible that any benefit can accrue from it. Another feature presents itself: when the poor day-pay officer is sick his day pay is stopped; but

Appendix, No. 15.

from his small salary, when the quarter comes round, is deducted the superannuation tax of 2½ per cent. upon the sums which he did not receive. If he should die, his widow would be forced to contribute to the superannuation tax upon the unreceived half-crowns, the lack of which, perhaps, induced exhaustion to her husband, and want of bread to her children. When the officer entering the service first hears of this deduction, he consoles himself with the idea that it is for some certain though perhaps far-off benefit which will accrue to him; he next finds that it is a tax to reduce the charge upon the country for his probable superannuation; next, that it is not only more than enough to reduce that charge, but sufficient to confer a large benefit on non-contributors, and that he who must pay may possibly never get a shilling. There is another point I beg respectfully to place before you. I allude to that part of the law which taxes a man either 2½ or 5 per cent., without any corresponding *pro ratâ* advantage upon his retirement. Whether his income be 100*l.* or 200*l.*, for the same amount of service, he receives only the same number of twelfths of his salary. Upon what principle is this enactment founded? If I go to an insurance office to purchase a deferred annuity, it is at per cent. that the calculations are made. If 2½ per cent. will secure so many twelfths of 100*l.* per annum, after a given period, it will do the same for each of any number of hundreds per annum. It has been asserted that public servants were paid in two ways; one portion whilst they were in active service, the remainder when they were past it. If so, why should I be called upon to contribute to my retiring pay? The intention of the law appears to have been to diminish the prospective cost of superannuation. No doubt the promoters of the Act 3 & 4 Will. 4 thought that 2½ and 5 per cent. would be required for that purpose, without intending to make a profit of these payments; but such has been the result. The contributors have paid for their own superannuation, and there is still a surplus of 800,000*l.* I have most sincerely to apologise for this long letter; it is but a faint epitome of the feelings and expressions of the officers in general respecting the Act 3 & 4 Will. 4.

Trusting you will make it appear in evidence that as a body we do really deserve and ought to receive the salaries now nominally awarded us,

I have, &c.

(signed) *D. H. Harris.*

To the Right honourable Sir *George C. Lewis*, Bart., M. P., Chancellor of the Exchequer, Chairman of the Select Committee on Superannuation.

The humble Petition of the Lockers and Commissioned Weighers of Her Majesty's Customs, Port of London, whose appointments bear date subsequently to the 4th day of August 1829;—

Sheweth,

THAT in the landing department at the above port, there are employed 120 lockers and 220 commissioned weighers, and that at the out-ports they number proportionately great.

That the salaries of weighers, including day pay in their respective classes, is about 63*l.*, 68*l.*, and 73*l.* per annum, and the salaries of lockers 80*l.*, 90*l.*, and 100*l.* per annum.

That it takes from 10 to 12 years for a weigher to arrive at a salary of 80*l.* per annum, as a third-class locker, and upwards of 20 years before he receives 100*l.* per annum as a first-class locker.

That the deductions for superannuation are in greater ratio than the amount which a weigher receives, as the day pay when sick or on leave is deducted, but the superannuation tax is paid on the whole amount of salary and day pay.

That the deductions of 2½ per cent. press heavily on the lockers and weighers generally, the salaries allowed being only an existence, and not a living for men placed in responsible positions in Her Majesty's service, such as re-weighing sugar, and fruit, &c. for duty, acting as landing-waiters, with many other important and trustworthy duties too numerous to describe, but which involve a respectable appearance, having daily official intercourse with merchants, brokers, and also their clerks, with many Dock Company's officers, such as warehouse keepers, who are paid liberally to support their position; and lockers are the actual Customs' warehouse keepers.

That it will be seen, after an average house rent of at least 20*l.* per annum, the education of a family, and necessary expenses attending a respectable position in the Customs are deducted, little is left for household purposes, and that little, when it comes to be divided ofttimes amongst eight or ten persons, does not amount to the subsistence of the parish pauper; but this indigence is borne, unknown to neighbours and often to their friends, for as public officers pride forbids them to reveal circumstances which may elicit pity with loss of respect.

That from these causes it is often next to impossible for very many of your petitioners to make a provision for a family, and many officers are hurried, by premature disease from over-anxiety, to an early grave, and widows and children are left in the greatest possible destitution, which that worthy gentleman Dr. M'William, medical inspector of Her Majesty's Customs, would be able to testify; and the consequence is, that frequent appeals by petition are made to the sympathies of the brother officers of the deceased.

That the majority of your petitioners are not inferior to any other class of civil servants, so far as regards educational requirements.

That

That your petitioners could enumerate very many other grievances under which they labour, but they trust that sufficient has been shown to convince your honourable Committee that they cannot afford the deduction of 2½ per cent. as at present imposed upon their very small salaries, and at the same time make a desirable provision for their families.

Your petitioners therefore pray,

That your honourable Committee will be pleased to take their case into favourable consideration, both as regards the emoluments they receive and the charges made upon them for the purposes of superannuation.

And your petitioners will ever pray.

Signed on behalf of the lockers and weighers of Her Majesty's Customs, Port of London, &c. &c. &c.

(signed) *W. F. Elridge.*
J. L. Hobson.
J. Billings.
&c. &c. &c.

London, the 11th day of April 1856. *Daniel P. Patrick*, Secretary.

LETTER from Mr. *W. B. Hambly* to the Right Hon. the Chairman, dated 15 April 1856.

To the Right Honourable the Chairman and Committee on the Civil Service Superannuation Bill.

Honourable Gentlemen,

WHILST the question of superannuation is under consideration, I would beg leave respectfully to call the attention of your honourable Committee to the three following points in connection therewith, feeling confident you will pardon the liberty I am taking, and give unto same all due deliberation.

The points I would wish to bring under the notice of your honourable Committee are as follow:

1st. The extreme hardship the "Royal Engineer Clerk" is called upon to endure for five years, in having to pay 2 *l.* 10 *s.* for superannuation to Government out of 7 *s.* 6 *d.* given by Government; the circumstances are these: The engineer clerk enters the service at 4 *s.* 6 *d.* a day, or 82 *l.* 2 *s.* 6 *d.* per annum, subject to a deduction of 2½ per cent. for superannuation. After five years he receives an additional 1 *s.* per diem, making his gross salary 100 *l.* 7 *s.* 6 *d.*; and although it only exceeds 100 *l.* by 7 *s.* 6 *d.*, the additional tax of 2½ per cent. (total 5 per cent.) is brought to bear thereon; and the unfortunate clerk has to pay 2 *l.* 10 *s.* every year, for which he only receives in return 7 *s.* 6 *d.*; and as this continues for five years, he actually loses, and the Government absolutely gains 12 *l.* 10 *s.*; and that, too, in a manner that could never have been contemplated when framing the Superannuation Act. But it seems that, because the "Engineer Clerk" is the worst paid clerk in the Civil Service, that he must also be the worst treated; and that the rules of the service, common to all, should in his case be made to press more heavily, for he is the only Government official on whom this unjust deduction bears.

Does it not seem reasonable to suppose that when the income exceeds 100 *l.* only by a few shillings, and that where, as in this case, 2½ per cent. deduction would reduce such income to 97 *l.* 17 *s.* 4 *d.*, much below 100 *l.*, the single 2½ deduction ought to be considered sufficient?

It is, therefore, a case that calls for your kind and generous interference, and it is earnestly hoped that the decision of your honourable Committee will be in favour of the engineer clerk; and by which these deductions will not only cease in future, but be the means also of returning such sums already paid, which have borne so heavily, and can be so ill spared out of his wretched salary.

2dly. That the 1–5th deduction, as now made by the Lords of the Treasury from all superannuation allowances, may be taken into the consideration of your honourable Committee, with the view of putting a stop to such deductions in future, thereby granting the full allowance that, according to length of service, the applicant may actually become entitled to.

3dly. Whilst this momentous question is under consideration by your honourable Committee, and before its fate is sealed by Act of Parliament, something is due to the widow and orphan of the civil servant; for it seems hard indeed that his last dying thoughts were to be embittered by the terrible idea that his wife and children, whom, whilst the Almighty had been pleased to grant him life and health, he had toiled to provide for, cherish and comfort, should at his death be thrown penniless on the world, and the fund to which he had all his life subscribed be shut against them. It seems but just, that whatever allowance this fund entitled him to, should, at his death, be handed down as a support (if *boná fide* required) to his wife and children; for I may here remark, that it is not in the power of any Government clerk (except those in the high offices) to provide out of their pay anything for the future support of either wife or children. The pay is altogether too inadequate for such a purpose, and the Government deductions are so heavy, that it is with difficulty they can live on the pay received. Therefore, out of the Civil Servants' Superan-

Appendix, No. 15.

nuation Fund, it is the more incumbent on Government to provide for their wives and children; and that in the event of the husband dying in office, that they should receive the full allowance the length of service would have entitled the deceased to; or when death occurred, after being superannuated, that the same allowance should be continued to the wife as the husband had been enjoying, and, as he had paid for it, his family might fairly be entitled to it.

I have, &c.

(signed) *W. B. Hambly,*
Clerk, Royal Engineer Department.

Royal Engineer Office, Cork,
15 April 1856.

To the Right Honourable the Committee of Revision of Civil Service Allowance.

The Petition of the Civil Bill Officers of the Strabane Quarter Sessions District, of the County of Tyrone.

Most humbly sheweth,

That your petitioners are a class of officers as much needed as any in the transaction of public business in the Courts of Quarter Sessions; that their salaries are not proportioned to the labour and responsibility they incur under the recent Civil Bill Act of 14 & 15 Vict. c. 57; that the said Act increased the public revenue, and added to the income of every member of the legal profession practising at quarter sessions, while it has reduced the fees of your petitioners in actions heretofore tried in the superior courts. By said Act, a graduated scale of fees has been determined for the payment of attornies, and by it the duties of your petitioners has been increased. The office now demands precision and despatch. A book is directed to be kept, in which is entered the date on which a civil bill comes into our hands for service. It contains 10 columns, which must correspond in every particular with the writing in the original process, together with the time and place of service.

The complaints of your petitioners are grounded on the following facts: civil bills amounting to 20*l.* or 40*l.* must be served for a fee of 6*d.* Proceedings of this nature are attended with many difficulties not met with in minor cases; and for the above fee, your petitioners may have to undertake repeated journeys of 10 miles and upwards, in all seasons, and at all hazards. That from the reduction of business consequent on a decrease of the population, and the general depression of business in the Courts, from the high price of provisions of late years, we are not enabled to appear as respectably in Court as the nature and responsibility of our duties to the public require. Threats of proceedings excite the watchfulness of defendants; and in most cases the service is attended with much labour and hazard; but now it is labour and hazard without any adequate remuneration.

Petitioners, therefore, humbly submit, that after the consideration of the above statements by your honourable Committee, such an amendment in the Act as the question and necessity of the case require, will be determined on; and petitioners humbly submit that if the salaries be advanced to 20*l.* per annum, and the fees graduated from 5*l.* upwards in the proportion of 5*l.* per cent., and adequate provision were made for men worn out in this rank of the public service by age or suffering from injuries received in the discharge of public duty, or such other provision as your Right honourable Committee may think fit to recommend, the grievances of your petitioners would be in a great measure removed. And petitioners, as in duty bound, will ever pray.

Signed for and on behalf of the Civil Bill Officers of the Strabane District of Quarter Sessions.

Thomas Collings,
Process Officer.

Strabane, 15 April 1856.

Letter from Mr. *George Cotsell,* Master Smith, Chatham Dockyard.

To the Honourable the Committee of the House of Commons on Civil Service Superannuations.

Gentlemen, H. M. Dock Yard, Chatham, 5 May 1856.

Feeling, in common with many other mechanical or professional officers, that the peculiar circumstances under which we labour in respect to the present scale of superannuation has not, as far as I have been enabled to judge, by reading those portions of the evidence as published in the newspapers, been sufficiently explained or elucidated, and believing that your honourable Committee are anxious to obtain the fullest possible information on the subject from those whose interests are likely to be affected by the result of your labours, I take leave most respectfully to crave that some one of the mechanical officers of this establishment might be called upon to give utterance to those points of the system which press hardly (heavily) upon them as a class.

The 4th clause of the Bill on this subject, introduced by the "Right Honourable the Chancellor of the Exchequer," recognises the case of professional officers, and provides for a remedy; and could I be sure that the scale therein laid down would ultimately receive the sanction of "The House" and of "Her Majesty's Council," I should be content to abide the issue.

The

The uncertainty of this, and the peculiarities of the system as at present carried out, will I humbly trust, be esteemed sufficient apology for having ventured to trouble your honourable Board on this behalf.

I have, &c.
(signed) *Geo. Cotsell,* Master Smith.

County of Tipperary, North Riding, Borris-O'Kane,
14 May 1856.

The Memorial of *John O'Dea,* Letter-carrier of the above Town.

Most humbly showeth,

That memorialist has now served a period of nearly 12 years in the capacity of letter-carrier, during which time the slightest complaint or irregularity has not occurred. Memorialist would therefore respectfully lay before the Committee the enormous duties that devolve on him. Borris-O'Kane has a population of 1,000 persons, and over a mile to travel a delivery of letters twice a day, which leaves memorialist, at an average, 80 letters daily to distribute, and all of this most harassing duty and in the most inclement weather to perform for the small sum of 7 *l.* 16 *s.* per annum, or 5 *d.* per day, which is the only means on earth memorialist has to support him. Under those circumstances memorialist most humbly throws himself on the generosity of the Committee, and begs that they may take his case into their kind consideration, and see that his salary is quite inadequate to provide memorialist in the most common necessaries of life, and in no degree commensurate with the laborious duty that memorialist has to perform.

For which memorialist shall, as in duty bound, ever pray.

(signed) *John O'Dea.*

To the Chairman, Civil Service Committee.

Devonport Dock Yard, 15 May 1856.

To the Honourable the Committee of the House of Commons, now assembled on the Civil Service Superannuations.

The Petition of the Artificers and Labourers of Her Majesty's Dock Yard, *Devonport.*

Humbly showeth,

That, having seen in public print, that you are taking into your kind consideration the Civil Service Superannuations, we would beg to lay before you the fact that, at present, the superannuation granted to us is so low that renders it impossible for us to subsist thereon after being rendered unfit for service.

Your petitioners would humbly beg that you will take into your kind consideration the justness of the position you would place us in, by granting us to be on the same footing as provided by the Bill now before you.

By so doing you will show an earnest desire for justice to all parties, and confer a great favour on the recipients.

And your petitioners, as in duty bound, will ever pray.

(signed) *John B. W. Williams.*
John Cripps.
On behalf of the Artisans of Devonport Dock Yard.

Letter from Messrs. *Coleman, Fitzgibbon, Kelly* and *Brett,* ex-Paymasters of the Irish Constabulary Force, to the Right Honourable the Chairman, dated 17 May 1856.

Sir, 24, Salisbury-street, Strand, London, 17 May 1856.

The undersigned ex-Paymasters of the Irish Constabulary whose offices were abolished, under the supposition that a better mode of paying the force could be adopted, respectfully tender their evidence to the Civil Superannuation Committee, feeling convinced, that were their cases and those of the other reduced Paymasters fully known to your Honourable Committee, the amount of destitution they are undergoing from the miserable pittance awarded to them by the Lords of the Treasury, you would take into your just consideration the extreme hardship of their case, and would recommend their being granted such allowance as would enable them to procure the common necessaries of life, and which some of them at present, although suffering from protracted ill health, are unable to do. That we have also evidence to adduce to your Honourable Committee, as to the 5 *l.* per cent. fund, as to the positive injustice of its proposed payment on terms which were not practicable for public officers to fulfil, nor reasonable to expect.

(signed) *P. Coleman.*
Gibbon Fitzgibbon.
Burrowes Kelly.
Wm. Brett.

To the Right hon. Sir G. C. Lewis, Bart., M.P.,
Chairman of the Civil Service Superannuation Committee,
House of Commons, London.

Appendix, No. 15.

To the Chairman and Members of the Committee of Revision of Civil Service Allowance, House of Commons.

The Memorial of the undersigned Civil Bill Process Servers of the County of Dublin.

Humbly showeth, May 1856.

That under and pursuant to the Acts of Parliament relating to the jurisdiction and proceedings of Civil Bill Courts in Ireland, your memorialists have been duly appointed as process servers for the said county.

That the duties attached to the office require your memorialists, at all seasons of the year, to travel over different parts of the entire county, comprising nine baronies and 99 parishes.

That they are responsible to the Court for the due service of all civil bills entrusted to them, and consequently fill an important and responsible office in the administration of justice.

That the salary allowed to each of your memorialists for the performance of those duties is but 10*l.* per annum, and a fee of 6*d.* for each civil bill actually served, and that they are prohibited by the statute from receiving any greater fee, under a penalty of 10*l.*

Your memorialists show, that the aforesaid emoluments are in no way commensurate with the duties which they are intended to reward, and

Your memorialists therefore pray, that the subject-matter of this memorial may be taken into consideration of your honourable Committee, and that the salaries of your memorialists may be reasonably increased.

And memorialists will ever pray.

(signed) *Arthur White*, Kilmainham.
Matthew Brien, Kilmainham.
William Miley, Kilmainham.
William White, Kilmainham.
Thomas Lambert, Balbriggan.
A. Johnston, Swords.

Memorial of the Civil Bill Officers of the County of *Fermanagh.*

To the Honourable The Committee of Revision of Civil Service Allowance.

The Memorial of the Civil Bill Officers of the County of *Fermanagh.*

Humbly Sheweth,

That by the recent Civil Bill Act, the 14 & 15 Vict. c. 57, the public revenue is increased, and provision has been carefully made for the various departments of quarter sessions proceedings, with the exception of your memorialists, who have been altogether overlooked by said Act; the office requires precision and despatch; that two books must be kept by each officer, each containing ten columns, in which the receipt of civil bills must be entered, the date of service how, and the place where such service is effected, together with the cause of action in each case, with many other particulars.

That all civil bills amounting to 40 *l.* must be served for a fee of sixpence; proceedings of this nature are often attended with many difficulties not met with in minor cases; and for this small remuneration they have often to take repeated journeys of ten miles and upwards, in all seasons, and at all hazards.

That from the great reduction of business heretofore done at quarter sessions, owing to the decrease of the population, and the imposition of stamp duties upon the forms used, and from the very high prices of provisions of late years, memorialists are altogether unable (out of the very small remuneration they receive for their services) to support themselves and families, or to appear in such respectability as the nature of their duties require, at each quarter sessions; your memorialists being a class of officers as much needed as any other in the transaction of their public duties.

Your memorialists respectfully submit, that under the foregoing circumstances their salaries, and the remuneration before mentioned, are quite inadequate to the amount of services they are required to perform. Therefore they would humbly suggest that a revision in the Act should be made, allowing your memorialists each a salary of 20 *l.* per annum, and the fees on all sums of 5 *l.* and upwards, graduated in the proportion to the amount sued for, and that a provision should also be made for men worn out in this branch of public service, and thereby allow your memorialists that remuneration for their respective services which the nature and amount of their duties require.

Wherefore memorialists most humbly pray, that the Honourable the Committee will now be pleased to give this their memorial a due consideration, and for the reasons herein set forth, make such amendment in the Act as the justice and necessity of their case requires, conformable to the views herein stated, or such other provision as will remunerate memorialists for their services before mentioned, as to the Committee may seem meet, and thereby remove the grievance herein complained of.

And Memorialists will, as in duty bound, ever pray,

Signed for and on behalf of the Civil Bill Officers of the County of Fermanagh,

James Maniece,
Senior Officer, Brookboro'.

To

To the Honourable the Committee of Revision of Civil Service Allowance, &c.

The Memorial of the Civil Bill Officers of the County of *Longford*.

Humbly showeth,

That, by the recent Civil Bill Act, 14 & 15 Vict. c. 57, the public revenue is increased, and provisions had been carefully made for the various departments of quarter sessions proceeding with the exception of your memorialists, who have been altogether overlooked by said Act. The office requires precision and despatch. That two books must be kept by each officer, each containing ten columns, in which the receipt of civil bills must be entered, the date of service, how, and the place where such service is effected, together with the cause of action in each case, with many other particulars.

That all civil bills amounting to 40 *l.* must be served for a fee of 6 *d.* Proceedings of this nature are often attended with many difficulties not met with in minor cases, and for this small remuneration they have often to take repeated journeys of 10 miles and upwards, in all seasons and at all hazards.

That from the great reduction of business heretofore done at quarter sessions owing to the decrease of the population, and the imposition of stamp duties upon the forms used, and from the very high prices of provisions of late years, memorialists are altogether unable (out of the very small remuneration they receive for their service) to support themselves and families, or to appear in such respectability as the nature of their duties require at each quarter sessions; your memorialists being a class of officers as much needed as any other in the transaction of their public duties.

Your memorialists respectfully submit, that under the foregoing circumstances their salaries and the remuneration before mentioned are quite inadequate to the amount of services they are required to perform. Therefore they would humbly suggest that a revision in the Act should be made, allowing your memorialists each a salary of 20 *l.* per annum and the fees on all sums over 5 *l.* and upwards, graduated in proportion to the amount sued for, and that a provision should also be made for men worn out in this branch of public service, and thereby allow your memorialists that remuneration for their respective services which the nature and amount of their duties require.

Wherefore memorialists most humbly pray that the Honourable the Committee will now be pleased to give this their memorial a due consideration, and for the reasons herein set forth, make such amendment in the Act as the justice and necessity of their case requires, conformable to the views herein stated, or such other provision as will remunerate memorialists for their services before mentioned, as to the Committee may seem meet, and thereby remove the grievance herein complained of.

And memorialists will, as in duty bound, ever pray, &c.

Signed for and on behalf of the Civil Bill Officers of the County of Longford.

Michael Sheridan,
Senior Civil Bill Officer, Longford.

Memorial of the Clerks, Sorters, Letter-Carriers, and other Officers of the Post-Office in *Manchester*.

To the Right Honourable Sir *George C. Lewis*, Bart., Chairman of the Select Committee of the Honourable the House of Commons on the Civil Superannuation Bill.

The Memorial of the Clerks, Sorters, Letter-Carriers, and other Officers of the Post-Office in *Manchester*,

Humbly Showeth,

1. That your memorialists have been informed that a Bill to amend the law for regulating allowances granted in respect of persons having held civil offices in Her Majesty's service, is now under the consideration of a Select Committee of the Honourable the House of Commons.

2. That in Schedule (A.) to the said Bill the Post-office is mentioned as one of the departments, the officers of which are entitled to a superannuation allowance; but your memorialists have reason to fear that the Bill, so far as the Post-office is concerned, may, when passed into law, be found, like all former Bills of a similar nature, to exclude those persons who are employed in the provincial offices of the postal department.

3. That your memorialists deem this a fit and proper time for bringing this anomaly under the notice of the Committee, and through it, of Parliament; and in doing so, they respectfully beg leave to refer to section 10 of the Bill, where it is stated that, except under special circumstances, "After sixty-five years of age, every person holding any such employment as aforesaid shall retire on the superannuation allowance to which he may then be entitled." That your memorialists understand that clause to be intended for the convenience and interest of the public service, which cannot be expected to be performed so efficiently by men who may have arrived at that age, as by younger men with all their energies unimpaired. That the Post-office, though not the least important, is the only department in which a distinction has been made in this respect between the offices in the large provincial cities and towns and those in the metropolitan cities: the former being

Appendix, No. 15.

excluded from, and the latter included in, the provisions of every successive Superannuation Bill. And, therefore, as your memorialists cannot entertain the supposition that they will be compelled to retire at the age of sixty-five, without any superannuation allowance, the public service in provincial post-offices is deprived of the beneficial results which are expected to arise from the compulsory retirement of aged officers. That your memorialists refrain from expressing any opinion as to the policy of annual deductions from the salaries of the civil servants, to compensate the Treasury for the superannuation allowances, but earnestly pray to be included in the provisions of the Superannuation Bill now before the Committee of which you are Chairman, believing it to be intended for the benefit of the civil servants of the Crown. That your memorialists found their claim on the fact, that they are civil servants, employed in the Post-office; that the Post-office is one of the departments embraced in the Bill; and that Parliament has never ruled, so far as they are aware, that the three metropolitan offices of London, Edinburgh, and Dublin, should alone constitute the Post-office.

Signed on behalf and by the authority of the clerks, sorters, and letter-carriers of the post-office in Manchester, by

J. Davidge Rich, Chief Clerk.

Schofield Farmery, Controller of Sorting.

Joseph Guest,
John Hewitt,
John M'Currie,
Henry H. Bowman,
} Superintendents.

John Lakey, Inspector of Letter-carriers.

Appendix, No. 16.

Appendix, No. 16.

The humble PETITION of the Officers employed in the *Bristol* Post-Office.

Showeth,

THAT your petitioners are desirous of calling attention to a subject which deeply affects the interests of all parties employed in the public service, and they would venture to hope that your honourable House will be pleased to cause the matter to be brought under your consideration.

Your petitioners will at once state the object of this petition, viz., to solicit that the system of paying officers in the civil service a superannuation allowance may be extended to all parties in that service, whether employed in London or in the provinces, who may be considered fairly entitled to such a payment by length of service or by incapacity from illness to perform the duties of their respective offices.

Your petitioners respectfully beg permission to leave their petition in your hands, and to say that, were its prayer granted, they would be enabled to follow their avocations with serenity of mind, having confidence that, should they unfortunately be incapacitated from the performance of their duties, they would not be cast adrift on the world without succour or support, but would find in a superannuation allowance the needful provision which their case would then require.

And your petitioners, as in duty bound, will ever pray.

(signed) *Thos. Todd Walton*, jun.
John Bateman.
Edward C. Sampson.
&c. &c. &c.

The humble PETITION of the General Committee of Civil Servants of the Crown employed in the several Public Departments of the State, whose Appointments bear date subsequently to the 4th day of August 1829.

Showeth,

THAT your petitioners have been deputed by the officers and clerks in their respective departments to form a general committee, which committee has been in existence since the year 1846, for the purpose of endeavouring to obtain relief from the abatements made from their salaries for superannuation purposes.

That your petitioners have since that period uniformly laboured to effect that object, supported as they have been in their view by the general sympathy accorded to them.

That a petition on behalf of the civil servants of the Crown was presented by your petitioners to your honourable House on the 3d December 1852, and a letter to the late Chancellor of the Exchequer, dated 7th December 1853, was laid before your honourable House during the last Session of Parliament, forwarding the signatures of more than 3,000 civil servants expressing their concurrence in the prayer of that petition.

That your petitioners now respectfully beg, with reference to the aforesaid petition, to entreat the consideration of your honourable House to the following statement of the position

tion in which the civil servants of the Crown are placed as respects superannuations under the provisions of the 10th, 11th, 12th and 27th sections of the Act 4 & 5 Will. 4, c. 24; viz.:—

That the pensions granted to them have been reduced in value by one half.

That this reduction will effect a saving to the country of about 300,000 *l.* a year, or nearly 60 per centum of the entire amount of the annual charge for Civil Superannuations.

That a permanent saving has also been effected, since that Act was passed, in the annual charge for civil salaries amounting to upwards of 270,000 *l.* a year.

That all other classes of public servants receive gratuitous pensions; but that class represented by your petitioners is subjected to a tax of 2½ or 5 per centum on their salaries, for the purpose of reducing the charge to be incurred for their pensions.

That the amounts so abated from their salaries have hitherto been applied in payment of the pensions of other classes of civil servants who are not subjected to the tax, and who are pensioned on a superior scale.

That the abatements have not been formed into a separate fund for the individual benefit of the contributors, as was intended at the time of passing the Act.

That the amount of abatements from salaries in excess of the pensions paid has already reached upwards of 750,000 *l.*; and, had those abatements been funded, they would by this date have accumulated to a surplus of 1,000,000 *l.* sterling, producing, at the rate of only 3 per centum, the annual interest of 30,000 *l.*

That these abatements were imposed for the sole purpose of reducing the charge of Civil Superannuation Allowances, which object has been, as shown above, already attained. They have, moreover, been ascertained to be so excessive and disproportionate, that, if continued, the mere interest on the surplus amount accumulated will, within 60 years from the present time, suffice to defray the entire charge of civil pensions in perpetuity.

That civil servants can now no longer be considered as receiving pensions from the State, but are compelled to purchase on excessive terms deferred annuities, not only for themselves, but also for all their successors.

That in cases of death in active service the families of the deceased derive no benefit whatever from the abatements made for superannuation, but, on the contrary, the tax is even imposed after death upon the residue of salary paid to the legal representatives.

That these abatements made from salaries which average only 141 *l.* a year deprive the civil servants, as a body, of the means of effecting insurances on their lives. There are consequently numerous instances of men whose energies are depressed and spirit weighed down by the hopelessness of ever securing an adequate provision for those whose subsistence depends upon their precarious lives, and who are thus precluded from giving their best thoughts and exertions to their official duties.

Your petitioners therefore humbly pray—

That the limited number of civil servants who are incapacitated for active service may be granted, as formerly, during their few remaining years, pensions at the expense of the State, in common with all other servants of the public.

That your honourable House will be pleased to relax the severity of the 10th, 11th and 12th sections of the above-mentioned Act (4 & 5 Will. 4, c. 24), in such manner and to such extent as in the wisdom of your honourable House may be considered most conducive not only to the well-being of the civil servants, but also to the efficiency of the public service.

That the abatements made from the salaries of the civil servants of the State, in pursuance of the 27th section of the said Act, which have been proved to be excessive in amount and to be no longer required for the purposes specified therein, may be applied to the formation of a civil service insurance fund, and be considered as premiums paid for the insurance of their lives for the benefit of their families and representatives; upon which simple principle of insurance there would not be any annuitants either as widows or orphans chargeable upon the fund or the public, since the amount insured would in each case be paid over at death to the representatives of the deceased, whether he were married or single.

And your petitioners, as in duty bound, will ever pray.

(signed) *Wm. Bromley*, Chairman.
Wm. Owen.
R. P. Walker.
&c. &c. &c.

PETITION of Civil Servants of the Crown, whose Appointments date subsequently to 1829.

To the Honourable The Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled.

The Humble Petition of the Undersigned Civil Servants of the Crown, whose Appointments date subsequently to 1829,

Showeth,

That the Civil Service numbers about 16,000 persons.

That for the last 40 years a system of strict economy, by reducing public salaries and abolishing indirect emoluments, has so greatly lessened the incomes of the Civil Servants,

Appendix, No. 16.

that the average salary of the entire body is only 141 *l.*, while that of two-thirds does not exceed 86 *l.* per annum.

That such incomes are very inferior to those of members of the open professions, and, considering the social position and educational requirements of Government servants, are barely sufficient for the present maintenance and future provision of their families in that degree of respectability which is expected of them as servants of the Crown.

That previous to 1829 this reduced rate of salary was paid without any deduction, and the Civil Servant was assured of a reasonable pension when worn out in the public service.

That in the year 1834, however, Government, in answer to a demand for still greater retrenchment, passed the Superannuation Act, 4 & 5 Will. 4, c. 24 (having a retrospective effect to 1829), which greatly reduced pensions, and levied a tax of 5 per cent. on salaries over 100 *l.*, and 2½ per cent. on salaries under that amount, with a view to reduce prospectively the charge for superannuation.

That by this Act your Petitioners, though compelled to contribute towards superannuation, cannot claim it as a right, nor retire from the service until 65 years of age, unless incapacitated by infirmity of body or mind; while the utmost that they can receive is two-thirds of their salary should they survive 45 years' service.

That it has been calculated that this scale of pensions is only half the value of that which will be awarded to your Petitioners' fellow officers who entered prior to 1829, and who, though belonging to the same social rank, and performing the same official duties, at present receive their salaries in full. Moreover, although all your Petitioners during their entire official career are thus taxed for superannuation, yet, as it is estimated, according to the average duration of life, that not more than one in ten can be superannuated, it follows that the contributions of the remaining nine-tenths are absolutely lost to them and their families.

That oppressive and disheartening as this Act has already proved, its effects will be greatly aggravated as the period approaches when its enactments, as they apply to your petitioners, come into general operation, because that unwillingness to retire which is often manifested at present by old officers who are entitled to the better scale of pensions will be much increased, when to do so even after 31 years' service will involve, as in the case of your petitioners, a sacrifice of one-half of their income.

That, in the absence of strict regulations enforcing retirement, old and infirm men entitled to repose must be suffered to remain in office, to the detriment of the public service, as well as to the injury of the younger members of each department. Thus when the officers who entered before 1829 have all retired, and been succeeded by others subject to the tax, Government will be receiving the highest amount of deductions from your petitioners' salaries, while the latter are receiving the least possible benefit from superannuation.

That the tax is felt to be the more unjust, because, while it is levied on the humblest salaried servant of the Crown, an exception is made in favour of the following, viz.:— Ministers of State, Diplomatic Officers, Judges, and other officials of the Superior, County, and Sheriffs' Courts throughout the United Kingdom, and the chief officers of many of the Civil Departments of the State.

That, though the amount gained by the nation from this tax is at present only 60,000 *l.* per annum, yet, as it bears exclusively on your petitioners, who are subject to all the ordinary taxes of the country, it has the effect of nearly doubling direct taxation in their case, as compared with all other classes of Her Majesty's subjects.

That the principle of granting gratuitous pensions has been repeatedly affirmed by Parliament, and is applied by the British Government to all its servants, with the exception of your petitioners; also by the East India Company and the Bank of England; and your petitioners humbly submit, that it is an obligation sanctioned by necessity and sound policy, as well as natural justice; because when an officer becomes infirm after spending nearly a lifetime in the public service, at a scale of remuneration purposely reduced to the lowest rate, and which forbids the possibility of accumulating an independence, it is no less necessary, for maintaining the efficiency of that service, that he should be withdrawn when incapacitated, than it is due to him that that withdrawal should be upon terms which he may willingly accept, as involving no serious privation during the few remaining years of his life.

May it therefore please your Honourable House—

1st. To amend the 10th, 11th, and 12th sections of the Act 4 & 5 Will. 4, c. 24, and to grant to your petitioners a scale of pensions equal in value to that at present given to those officers who entered prior to 1829, but graduated upon shorter intervals and smaller fractional allowances, and with permission to retire after 30 years' service, if 60 years of age.

2d. To repeal the 27th section, levying the per-centage tax, and thus leave your petitioners subject only to the ordinary taxation of the country.

And your petitioners will ever pray.

(9,791 Signatures.)

To

To the Right Honourable and Honourable the Knights, Citizens and Burgesses in Parliament assembled.

The humble PETITION of *Francis Barker*, M. D.

Showeth,

THAT during 32 years, commencing in the year 1820, petitioner was employed by the Government in Ireland, as Secretary to the General Board of Health in Ireland, an office appointed by warrant of his Excellency the Lord Lieutenant, under whose authority, in whose name, and in connexion with the office of Chief Secretary for Ireland, your petitioner constantly acted, in which warrant the General Board of Health for Ireland was defined as a permanent Board.

That during the period above specified, Ireland suffered from many calamities, visitations of epidemical disease, including fever and cholera, on which occasions, as on every other involving the public health, your petitioner was the principal organ of communication between the Government and the numerous local and temporary Boards of Health appointed under existing Parliamentary enactments.

That in the year 1819, your petitioner drew up a report on the state of epidemic fever in Ireland, which report was printed by order of the House of Commons; and also printed by direction of the Irish Government, reports on fever, cholera, and on the county infirmaries of Ireland, which reports were found of service in preparing subsequent legislative enactments.

That during a period of many years your petitioner had the control of the large issues of public money to temporary Boards of Health, both in Dublin, and the country parts of Ireland, and believes that of the large sums of money so disbursed the whole has been repaid to the Treasury.

That for the last 15 years of his official service your petitioner was employed as the principal medical adviser to the constabulary, in controlling and regulating the payments made to the medical attendants of that force for extraordinary services.

That the General Board of Health for Ireland was abolished in consequence of Parliamentary enactments, and chiefly by the passing of the Medical Charities Bill for Ireland, and that since the abolition of that Board, the Lords of Her Majesty's Treasury have refused to grant to your petitioner any superannuation allowance, although his claims were strongly placed before them by Her Majesty's Government in Ireland, in consideration of his long and laborious public service.

That in the Bill now before your honourable House, to provide superannuation for Civil Services, the officers of the General Board of Health for England, are placed in the schedule containing the departments entitled to superannuation allowances, this Board being identical in its functions with the General Board of Health for Ireland established in 1820, of which your petitioner was secretary.

Your petitioner therefore prays that in consideration of his long and useful public services, the conformity of his case with the spirit, if not with the letter, of the Superannuation Act, the strong recommendation of the Government of Ireland to the Lords of the Treasury, that your petitioner's claims should meet with their favourable consideration, the abandonment for many years of professional pursuits, for the public service, and his now very advanced age, that your honourable House will institute an inquiry into his claims, and that in the Bill to provide Superannuation for Civil Services now before your honourable House, provision may be made to meet his or similar cases.

And your petitioner will ever pray.

(signed) *Francis Barker*, M. D.

The humble PETITION of the several Valuators, Superintendents, Surveyors, Draftsmen, and Clerks in the service of the General Valuation and Survey of Rateable Property in *Ireland*,

Most humbly showeth,

THAT the general valuation of rateable property in Ireland, commonly known as the Townland Valuation, was commenced under the authority of an Act of Parliament (Act 7 Geo. 4, c. 62) in the year 1828; and that your petitioners were appointed to carry out the provisions of that Act, which had for its object the more equal apportionment and levy of grand jury assessments in the several counties of Ireland.

That subsequently, on the introduction of the poor law into this country, the Legislature deemed it necessary to extend the operations of the valuation service, and to cause a uniform valuation to be made in tenements for the levy of all public, local, and Government taxes whatsoever; and for this purpose statutes (9 & 10 Vict. c. 110, and 15 & 16 Vict. c. 63) were enacted, known as the Tenement Valuation Acts, which provide that in addition to a general valuation in tenements an annual revision of the valuation be made, and that a new valuation be commenced in each county at the end of every fourteen years.

That the tenement valuation of three provinces has already been completed, and comprises an unprecedented amount of information, which, by the labours of your petitioners, has been rendered of the utmost financial and statistical importance, embracing as it does a separate

Appendix, No. 16.

and distinct survey and valuation of every house, farm, railway, canal, mine, fishery, and other rateable hereditament, the result forming a basis for the equitable levy of all poor's rate and grand jury cess, and establishing a correct standard whereby the property qualification for the elective franchise is regulated; it moreover affords facilities to the Commissioners for the Sale of Incumbered Estates, Commissioners of Inland Revenue, Commissioners of Income Tax, and other public bodies, so that the magnitude and importance of the valuation of Ireland, and its adaptation to the circumstances of the country and the exigencies of the imperial Government, are manifest.

That, while the operations of the valuation service have thus from a temporary form become permanent under the Act which provides for annual revision, and so extended as to demand an unforeseen amount of diligence, labour, and accuracy, no modification or proportionate extension of the section of the Act of 1828, providing for the remuneration of your petitioners, has been enacted, as might have been expected, from the principle of adequate remuneration for the present, and suitable provision for the future, which is recognised by the Government as sound policy and justice in all its other branches of the Civil Service.

That, though the expenses of the general valuation are in the first instance advanced by the Lords Commissioners of Her Majesty's Treasury, yet being ultimately defrayed by presentments levied off the several counties, and consequently watched with jealous care by the different presenting bodies, the Commissioner of Valuation has been obliged to maintain a standard of payments far below that of an adequate remuneration for so important a work, so that very few of your petitioners have reached the maximum prescribed by the Act, and many of them not even the rates of pay upon which junior clerks usually enter other departments of the Civil Service, as may be seen by the present average daily pay to which the several clerks, draftsmen, surveyors, &c. have attained by a progressive system of increase after a lapse of eight-and-twenty years; thus four valuators whose term of service averages $22\frac{1}{4}$ years have reached the maximum prescribed by enactment, viz., 1*l.* per day: the remaining valuators average 11*s.* 5*d.*, superintendents 8*s.* 8*d.*, surveyors 5*s.* 9*d.*, draftsmen 4*s.* 10*d.*, clerks 3*s.* $10\frac{1}{4}$*d.*

That the general survey and valuation of Ireland is a systematic work which can only be carried on by the aid of persons possessing scientific knowledge, and in accordance with a uniform code of instruction.

That for gentlemen possessed of the talents and education indispensable to the execution of such duties, the rates of pay above stated are quite inadequate to maintain them in the position which the respectability of the service demands, and at the same time afford the means of making provision for a state of incapacity or retirement.

That petitioners from the nature of their duties are peculiarly subject to disease, not only by reason of accidents and hardships in the field, but also from the insidious influence of unremitting application to office duties of a peculiarly laborious character.

That, owing to the fact of no provision having been made for the continuance of the salaries of your petitioners during illness, they are deprived of their only means of subsistence when afflicted with such visitations, at a time especially when their expenses are largely increased; and from this cause has ensued the result that several persons by endeavouring to discharge their duty while suffering from indisposition have rendered fatal an illness which in its early stages might have been arrested by a short period of relaxation.

That, since in accordance with the designs of the Legislature the general valuation and survey of Ireland has approached the form of annual revisions of the valuations already completed, the services of some of those who have devoted the prime of their lives to its duties must necessarily be dispensed with, and it will be seen that from the nature of the work which they have been instrumental in completing, superseding as it does the necessity for private surveys and valuations in this country, further prospects of professional employments are destroyed; they are precluded also from the resources of commerce or agriculture by their previous pursuits and want of means, and, being at an age beyond that contemplated by the present regulations for other civil employments, the consideration is respectfully submitted as to the fate awaiting your petitioners, for whom the law secures no provision, no retiring pension.

That your petitioners have already addressed the Commissioner of Valuation on the subject of this petition, from whom they have learned by letter that, owing to the present state of the law in regard to the valuation service, legislative interference is indispensable to improve their anomalous condition.

May it therefore please your honourable House to take the foregoing circumstances into favourable consideration, with a view to amend the Act 15 & 16 Vict. c. 63, so as to introduce such legislative measures as may appear necessary to remove the peculiar and pressing grievances of their present position, and to place them on a similar footing with other departments of the Civil Service.

And your petitioners will ever pray.

Signed on behalf of petitioners,

John Boyan.
Robert McMicken.
William Jones.
Henry Hutchings, Hony Secy.

31 March 1856.

The PETITION of the Postmaster, Clerk, Letter-carriers, and other Officers employed in Her Majesty's Post-Office at *Montrose*.

Humbly showeth,

THAT your petitioners have heard that there is before your honourable House a Bill to amend the law for regulating and granting allowances to civil servants of the Crown, and that a Committee of your honourable House has been appointed to investigate the subject.

That your petitioners constitute a portion of a very large class of persons holding appointments in the Civil Service, for whom no provision has been made in this respect.

That, whilst in all other branches of the Civil Service, and in the head offices of this department, there has been established some scale of allowances for those who retire incapacitated by the infirmities of old age, your petitioners have no other prospect, after a lengthened servitude, on which all their energies must necessarily have been exerted in the performance of the most arduous duties, than that of sinking into an old age of penury and destituti on.

That the case of your petitioners is felt to be the more grievous since the nature of their employment, which consists in a great measure of night-work, their not receiving any allowance for absence during illness, their being denied relaxation from constant duty, either in the shape of periodical leave or on the Sabbath day, and the inordinate amount of labour which they are obliged to undergo, owing to the limited number of the staff employed in provincial post-offices, all contribute to produce a degree of hardship and severity, which tends to exhaust the physical powers at an early period of life, plunging them prematurely into a helpless state of senile infirmity.

Your petitioners therefore humbly pray, that your honourable House will be pleased to take their case into consideration, and cause this petition to be referred to the Select Committee now engaged in investigating the subject.

(signed) *James Valentine.*
William M. Valentine.
James M'Donald.
&c. &c. &c.

Unto the Right honourable the Commons of *Great Britain* and *Ireland*, in Parliament assembled.

The PETITION of the Clerks, Letter Carriers and other Officers employed in Her Majesty's Post Office at *Dundee*.

Humbly showeth,

THAT your petitioners have heard that there is before your honourable House a Bill to amend the law for regulating and granting allowances to civil servants of the Crown, and that a Committee of your honourable House has been appointed to investigate the subject.

That your petitioners constitute a portion of a very large class of persons holding appointments in the Civil Service for whom no provision in this respect has hitherto been made.

That whilst in all other branches of the Civil Service and in the head offices of this department there has been established some scale of allowances for those who retire incapacitated by the infirmities of old age, your petitioners have no other prospect, after a lengthened servitude in which all their energies must necessarily have been exerted in the performance of the most arduous duties, than that of sinking into an old age of penury and destitution.

That the case of your petitioners is felt to be the more grievous, since, from the nature of their employment, their duties consist, in a great measure, of night-work, their not receiving any allowance for absence during illness, their being denied any relaxation from constant duty, either in the shape of periodical leave, or on the Sabbath day, the inordinate amount of labour which they are obliged to undergo owing to the limited number of the staff employed in provincial post-offices, and the lowness of their salaries rendering it impossible for them to make any provision of this kind for themselves, all contribute to produce a degree of hardship and severity which tends to exhaust the physical powers at an early period of life, plunging them prematurely into a helpless state of senile infirmity.

Your petitioners therefore humbly pray that your honourable House will be pleased to take their case into consideration, and cause this petition to be referred to the Select Committee now investigating the subject.

And your petitioners, as in duty bound, will ever pray.

(signed) *W. Gibb*, Chief Clerk.
G. Henderson, Clerk.
P. Proudfoot, Clerk.
&c. &c. &c.

Dundee, 7 April 1856.

Appendix, No. 16.

To the Right honourable and Honourable the Knights, Citizens and Burgesses, in Parliament assembled.

The Petition of the Postmaster, Clerks, and Letter Carriers employed in Her Majesty's Post-Office in *Londonderry*.

Humbly showeth,

That petitioners have heard that there is before your honourable House a Bill to amend the law for regulating allowances granted to civil servants of the Crown, and that a Committee of your honourable House has been appointed to investigate the subject.

That your petitioners constitute a portion of a very large class of persons holding appointments in the Civil Service, for whom no provision, in this respect, has hitherto been made.

That whilst in all other branches of the public service, and in the head offices of this department, there has been established some scale of allowances for those who retire incapacitated by the infirmities of old age, your petitioners have no other prospect after a lengthened servitude, in which all their energies must necessarily have been exerted in the performance of the most arduous duties, than that of sinking into an old age of penury and destitution.

That the case of your petitioners is felt to be the more grievous, since the nature of their employment, which consists in a great measure of night-work; their not receiving any allowance for absence during illness, their being denied any relaxation from constant duty, either in the shape of periodical leave or on the Sabbath-day, and the inordinate amount of labour which they are obliged to undergo, owing to the limited number of the staff employed in the provincial post-offices, all contribute to produce a degree of hardship and severity, which tends to exhaust the physical powers at an early period of life, plunging them prematurely into a helpless state of senile infirmity.

That in consequence of the discouraging tendency of these facts, competent persons cannot be induced to accept appointments in this or other similarly situated provincial post-offices, or, if such persons should be procured, they invariably desert the service after a short time or period, the result of which is that the junior portion of the staff employed in them is ever fluctuating; and the duty frequently changes hands, so as to occasion much irregularity, a circumstance which constantly produces fresh causes of complaint, and ends in the general dissatisfaction of the public.

Your petitioners therefore humbly pray, that your honourable House will be pleased to take their case into consideration; and that petitioners may be heard by themselves, their counsel, and their agents, in support of the statements contained therein, before the Select Committee now engaged in investigating the subject.

And your petitioners will ever pray.

(signed) *John Lytle*, Postmaster.
William Russell, First Clerk.
Andrew Thompson, Second Clerk.
&c. &c. &c.

To the Right honourable the Commons of *Great Britain* and *Ireland*, in Parliament assembled.

The Petition of the Clerks, Letter Carriers and other Officers employed in Her Majesty's Post-Office at *Perth*.

Showeth,

That your petitioners have heard that there is before your honourable House a Bill to amend the law for regulating and granting allowances to civil servants of the Crown, and that a Committee of your honourable House has been appointed to investigate the subject.

That your petitioners constitute a portion of a very large class of persons holding appointments in the Civil Service for whom no provision in this respect has hitherto been made.

That whilst in all other branches of the Civil Service, and in the head offices of this department, there has been established some scale of allowances for those who retire incapacitated by the infirmities of old age, your petitioners have no other prospect, after a lengthened servitude, in which all their energies must necessarily have been exerted in the performance of their most arduous duties, than that of sinking into an old age of penury and destitution.

That the case of your petitioners is felt to be more grievous, since the nature of their employment, which consists in a great measure of night-work, their not receiving any allowance for absence during illness, their being denied relaxation from constant duty, either in the shape of periodical leave, or on the Sabbath-day, and the inordinate amount of labour which they are obliged to undergo, owing to the limited number of the staff employed in provincial post-offices, all contribute to produce a degree of hardship and severity which tend

tend to exhaust the physical powers at an early period of life, plunging them prematurely into a helpless state of senile infirmity.

Your petitioners therefore humbly pray, that your honourable House will be pleased to take their case into consideration, and cause this petition to be referred to the Select Committee now engaged in investigating the subject.

And your petitioners will ever pray.

(signed) *John M'Gregor*, Clerk.
James Marshall, Clerk.
James Galloway, Clerk.
&c. &c. &c.

Post-office, Perth, 8 April 1856.

To the Right honourable and Honourable the Knights, Citizens and Burgesses in Parliament assembled.

The PETITION of the Clerks, Letter Carriers and other Officers employed in Her Majesty's Post-Office in the Town of *Newry*.

Humbly showeth,

THAT petitioners have heard that there is before your honourable House a Bill to amend the law for regulating allowances granted to civil servants of the Crown, and that a Committee of your honourable House has been appointed to investigate the subject.

That your petitioners constitute a large class of persons holding appointments in the Civil Service, for whom no provision in this respect has hitherto been made.

That whilst in all other branches of the public service, and in the head offices of this department, there has been established some scale of allowances for those who retire incapacitated by the infirmities of old age, your petitioners have no other prospect after a lengthened service, in which all their energies must necessarily have been exerted in the performance of the most arduous duties, than that of sinking into an old age of penury and destitution.

That the case of your petitioners is felt to be the more grievous, since the nature of their employment, which consists in a great measure of night-work, their being denied any relaxation from constant duty, either in the shape of periodical leave, or on the Sabbath-day, and the inordinate amount of labour which they are obliged to undergo, owing to the limited number of the staff employed in the provincial post-offices, all contribute to produce a degree of hardship and severity which tends to exhaust their physical powers at an early period of life, plunging them prematurely into a state of helpless infirmity.

That in consequence of the discouraging tendency of these facts, competent persons cannot be induced to accept appointments in this or other similarly situated provincial post-offices, or if such persons should be procured, they invariably desert the service after a short period; the result of which is, that the junior portion of the staff employed in them is ever fluctuating, and the duty frequently changes hands, so as to occasion much irregularity, a circumstance which constantly produces fresh cause of complaint, and ends in the general dissatisfaction of the public.

Your petitioners therefore humbly pray, that your honourable House will be pleased to take their case into consideration, and cause this petition to be referred to the Select Committee now engaged in investigating the subject, and that petitioners may be heard by themselves, their counsel and their agents, in support of the statements contained therein.

And your petitioners will ever pray.

(signed) *James Henry*, *John Boyle*, *James Smyth*, Carriers.
&c. &c. &c.

To the Honourable the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled.

The PETITION of the undersigned Officers employed in Her Majesty's Post-Office, *Aberdeen*.

Humbly showeth,

That your petitioners have heard that there is before your honourable House a Bill to amend the law for regulating allowances granted to civil servants of the Crown, and that a Committee of your honourable House has been appointed to investigate the subject.

That your petitioners constitute a portion of a very large class of persons holding appointments in the Civil Service, for whom no provision in this respect has hitherto been made.

That the whole time of your petitioners is exclusively devoted to the duties of the Post-office, and they have no other income than their very limited salaries.

That whilst in all other branches of the public service, and in the metropolitan offices of this department, there has been established some scale of allowances for those who retire

Appendix, No. 16.

incapacitated by the infirmities of old age, your petitioners have no other prospect, after a lengthened servitude, in which all their energies must necessarily have been exerted in the performance of the most arduous duties, than that of an old age of dependent helplessness.

Your petitioners, therefore, humbly pray that your honourable House will be pleased to take their case into consideration, and cause the petition to be referred to the Select Committee now engaged in investigating the subject, with a view that they may be put in the same position with respect to superannuation as the other civil servants of the Crown.

And your petitioners will ever pray.

(signed) *W. Mitchell*, Postmaster.
R. Cumming, Clerk.
R. Gray, Clerk.
&c. &c. &c.

The humble PETITION of the undersigned Civil Servants of the Crown, being Mechanical Officers of Her Majesty's Dockyards whose Salaries are under Two hundred pounds per annum.

Most humbly showeth,

THAT petitioners having observed with much anxiety that a new Superannuation Act is being prepared, and to be presented before your honourable House at the present Session of Parliament, for amending the superannuation allowances,

Petitioners therefore humbly beg to state, that having served, exclusive of their seven years' apprenticeship, the number of years on day pay previous to their being placed on salary, as affixed to their names respectively, which renders their case very different to that of other civil servants of the Crown not employed in Her Majesty's dockyards.

Petitioners respectfully beg to state that if they were placed on the new scale for pension when they entered the service on day pay, at the age of 21 years, they trust that your honourable House would then consider that they were placed in a position somewhat approaching other civil servants of the Crown who entered the service on salary.

Petitioners humbly trust that you may be pleased to take their case into your kind consideration.

And petitioners, as in duty bound, will ever pray.

By order of the Committee,

(signed) *Abraham Brummage*, Secretary.
H. Banister.
William Smale.
&c. &c. &c.

15 March 1856.

To the Honourable the Knights, Citizens and Burgesses in Parliament assembled.

The PETITION of the undersigned Surveyors, Draftsmen and Clerks of the General Survey and Valuation of *Ireland*, whose services have been discontinued.

Most humbly showeth,

THAT, in consequence of an order of the Commissioner of Valuation, your petitioners have been discontinued since the 31st ultimo, with reference to whom the Commissioner, in his communication of the 16th of February last, states, "that owing to the want of the Ordnance maps of the North of Ireland, I will be obliged to dispense with your services;" but further adds, "that the length and importance of the service rendered to the public by several of those whose connexion with this department must soon terminate, appear to me to merit the consideration of the Legislature."

That petitioners beg most earnestly to call the attention of your honourable House to their all but destitute condition, as the majority of them are unable to provide for themselves, being precluded from earning a livelihood in this country by the operation of the tenement valuation, which supersedes the necessity of private surveys and valuations, while, owing to the length of service of many of your petitioners in this department, they have lost all their professional connexions, and, from the nature of their employment and want of means, have become unfitted to turn their attention to ordinary pursuits, such as agriculture, commerce, or trade.

That petitioners further beg to observe, in consequence of their services being thus suddenly and unpreparedly discontinued, they will be deprived of all resources and all means of subsistence, after many of petitioners having spent the best part of their lives in the discharge of arduous and laborious duties in the public service, duties which could only be performed by persons possessing scientific knowledge and skill.

That, for persons possessed of the talents and education indispensable to the execution of such duties, and by their peculiar position were obliged to support an appearance which the pay received by them was inadequate to maintain, much less to make any provision for the future, as the maximum pay of your petitioners was but 6 *s.* per day and the minimum only 3 *s.*

That

That many of your petitioners have grown old in a service which has proved not only of unparalleled good to the country, but also of paramount importance to the State, in affording an ample standard of reference for the solution of many important political and financial questions, and the circumstances in which we find ourselves placed after years of toil in this department of the public service are such as call loudly on your honourable House to redress, petitioners being utterly destitute, thrown on the world penniless, without a hope for the future, save by the merciful interposition of Parliament.

Therefore your petitioners respectfully and earnestly pray that your honourable House may take the foregoing statements of our distressed position into your favourable consideration, so as to remove the peculiar and pressing grievance under which they labour.

And your petitioners, as in duty bound, will ever pray.

(signed) *Wm. Irvine.*
Michael Carroll,
John J. Coghlan.
&c. &c. &c.

To the Right honourable and Honourable the Knights, Citizens and Burgesses in Parliament assembled.

The PETITION of the Clerks, Letter Carriers, and other Officers employed in Her Majesty's Post-Office at *Belfast.*

Humbly showeth,

THAT petitioners have heard that there is now before your honourable House a Bill to amend the law for regulating allowances granted to civil servants of the Crown, and that a Committee of your honourable House has been appointed to investigate the subject.

That your petitioners constitute a portion of a very large class of persons employed in the Post-office service, for whom no provision in this respect has heretofore been made.

That whilst in all other branches of the public service and in the head offices of this department there has been established some scale of allowances for those who retire incapacitated by the infirmities of old age, your petitioners have no other prospect, after a lengthened servitude, in which all their energies must necessarily have been exerted in the performance of the most arduous duties, than that of sinking into an old age of penury and destitution.

That the case of your petitioners is felt to be the more grievous, since the nature of their employment, which consists in a great measure of night-work, their not receiving any allowances for absence during illness, their being denied any relaxation from constant duty, either in the shape of periodical leave, or on the Sabbath-day, and the inordinate amount of labour which they are obliged to undergo, owing to the limited number of the staff employed in provincial post-offices; all contribute to produce a degree of hardship and severity which tends to exhaust the physical powers at a comparatively early period of life, plunging them prematurely into a helpless state of senile infirmity.

That your petitioners, in illustration of this general statement, refer your honourable House to the cases of the two senior officers of the Belfast post-office, viz. James McGladery, who has been in the service upwards of 24 years, not having been absent from duty since the year 1844, when, having obtained 10 days' leave, he had to provide a substitute at the rate of 3 *s.* per diem; notwithstanding which length of service, his hours of attendance commence each day at 20 minutes past 5 o'clock, A.M., ending at half-past 9 o'clock, P.M., at a salary of 120 *l.* per annum; and Robert Dennison, who has served 28 years (out of which period he was absent on leave only 10 days, having likewise paid for a substitute for that time, and was ill with rheumatic fever for about three months, during which time his salary was stopped at the rate of 1 *l.* 3 *s.* per week, and who has, after this lengthened servitude, a salary of 90 *l.* a year only.

Your petitioners therefore humbly pray, that your honourable House will be pleased to take their case into consideration, and cause this petition to be referred to the Select Committee now engaged in investigating the subject, and that petitioners may be heard by themselves, their counsel and their agents, in support of the statements contained herein.

And your petitioners will ever pray.

(signed) *James McGladery.*
Robert Dennison.
Edward Walsh.
&c. &c. &c.

To the Right honourable and Honourable the Knights, Citizens and Burgesses in Parliament assembled.

The PETITION of the Clerks, Letter Carriers, and other Officers employed in Her Majesty's Post-Office in *Cork.*

Humbly showeth,

THAT petitioners have heard that there is before your honourable House a Bill to amend the law for regulating allowances granted to civil servants of the Crown, and that a Committee of your honourable House has been appointed to investigate the subject.

Appendix, No. 16.

That your petitioners constitute a portion of a very large class of persons holding appointments in the Civil Service for whom no provision in this respect has hitherto been made.

That whilst in all other branches of the public service, and in the head offices of this department, there has been established some scale of allowances for those who retire incapacitated by the infirmities of old age, your petitioners have no other prospect (after a lengthened servitude, in which all their energies must necessarily have been exerted in the performance of the most arduous duties), than that of sinking into an old age of penury and destitution.

That the case of your petitioners is felt to be the more grievous, since the nature of their employment, which consists in a great measure of night-work, their not receiving any allowance for absence during illness, their being denied any relaxation from constant duty, either in the shape of periodical leave or on the Sabbath-day, and the inordinate amount of labour which they are obliged to undergo, owing to the limited number of the staff employed in provincial post-offices, all contribute to produce a degree of hardship and severity which tends to exhaust the physical powers at an early period of life, plunging them prematurely into a helpless state of infirmity.

That in consequence of the discouraging tendency of these facts, competent persons cannot be induced to accept appointments in this or other similarly situated provincial post-offices; or if such persons should be procured, they invariably desert the service after a short period, the result of which is that the junior portion of the staff employed in them is ever fluctuating; and the duty frequently changes hands, so as to occasion much irregularity, a circumstance which constantly produces fresh causes of complaint, and ends in the general dissatisfaction of the public.

Your petitioners, therefore, humbly pray that your honourable House will be pleased to take their case into consideration, and cause this petition to be referred to the Select Committee now engaged in investigating the subject.

And your petitioners will ever pray.

(signed) *Thomas Roy*, 1st Clerk.
Richard Donnan, 2d ditto.
G. D. Cantillon, 3d ditto.
&c. &c. &c.

To the Right honourable and Honourable the Knights, Citizens and Burgesses in Parliament assembled.

The Petition of the Clerks, Letter Carriers and other Officers employed in Her Majesty's Post-Office in *Limerick*.

Humbly showeth,

That petitioners have heard that there is before your honourable House a Bill to amend the law for regulating allowances granted to civil servants of the Crown, and that a Committee of your honourable House has been appointed to investigate the subject.

That your petitioners constitute a portion of a very large class of persons holding appointments in the Civil Service for whom no provision in this respect has hitherto been made.

That, whilst in all other branches of the public service, and in the head offices of this department, there has been established some scale of allowances for those who retire incapacitated by the infirmities of old age, your petitioners have no other prospect, after a lengthened servitude in which all their energies must necessarily have been exerted in performance of most arduous duties than that of sinking into an old age of penury and destitution.

That the case of your Petitioners is felt to be the more grievous owing to the health-injurious nature of their employment, consisting in a great measure of duty by night at all seasons throughout the year, and frequently indefinitely prolonged by the vicissitudes of the service, and imposed on them without any extra remuneration; their miserably low salaries which have hitherto precluded all possibility of making any provision for more advanced life; their not being in receipt of any pay whatever during absence from duty caused by illness; their being denied any relaxation from duty by day and night in the course of the year, and the considerable curtailments to the small pittance they receive by accidental over-payments to the public, in the large sums of money that pass through their hands; all of which contribute to produce a degree of hardship and trying servitude which tends materially to prey upon the mind, diminish the physical powers at an early period of life, and prematurely to produce the infirmities of senility.

Your petitioners therefore humbly pray that your honourable House will be pleased to take their case and past services into consideration, and cause this petition to be referred to the Select Committee now investigating the subject, and that petitioners may be heard by themselves, their counsel and agents, in support of the statements contained therein.

And your petitioners will ever pray.

(signed) *James Macnamara.*
John Macnamara.
Patrick Scanlan.
&c. &c. &c.

The

The PETITION of the undersigned Supernumerary Clerks and Draftsmen attached to the Office of the Board of Public Works, *Ireland*. Appendix, No. 16.

Humbly showeth,

THAT petitioners are employed in the offices of the Board of Public Works, Ireland, for periods of about ten years each; that their duties are in general of the same character as those which are performed by the gentlemen who constitute the permanent staff of their respective establishments, for whom when absent, from sickness or other causes, they are frequently substituted.

That those duties in general consist of correspondence, the compilation of Parliamentary and other returns, and numerous other duties, requiring the application of much labour of mind and body, the exercise of considerable intellectual attainments, and the possession of a high sense of honour, moral integrity, and trustworthiness.

That petitioners, in addition to their ordinary duties as general clerks, are called upon for the exercise of qualifications of a scientific and professional character, as in the case of draftsmen and calculators, whose attainments are of a peculiar kind, can only be acquired by the outlay of much application and expense for many years, and entitle them to the reputation and emoluments of a profession.

That petitioners having so long preserved their connection with Government employment, and being still in the public service, humbly offer these circumstances as sufficient proof that their labours have been of indispensable value in their respective departments, and that their duties have been discharged, and their character and good conduct maintained, to the entire satisfaction of their superiors.

That petitioners having spent so many years in the public service, and being, in consequence, cut off from any connection with private enterprise and commercial associations, are therefore deprived of all those advantages, acquaintances and chances of employment, which persons connected with private establishments always enjoy; and, as the periods respectively spent by us in the public service place us, on the one hand, beyond an age when private employers would accept of us with a view to acquire a knowledge of business, and, on the other hand, beyond the age which recent Treasury regulations have made as the limit of admittance to the public service, we feel that our families and ourselves are, as regards our future means of living, completely at the mercy of your honourable House.

That the salaries of petitioners have been hitherto fixed at or about the minimum rate given in Government offices to the lowest class of permanent clerks, and much under that given to messengers and doorkeepers in the higher Government offices in London. That, while the salaries of permanent clerks, without any reference to the length of previous services, rise by a regular annual gradation to a considerable amount, and are further classified in reference to improved scales, whereby they are stimulated to increased industry and efficiency, petitioners receive no such encouragement, their salaries undergoing no appreciable improvement, whatever accession they may make to their industry, efficiency or acquirements.

That the pay of petitioners is further totally inadequate to the support of their families, and at the same time the maintenance of that respectability of appearance which is due to, and expected from, persons holding responsible and intellectual situations under Government, since, after the payment of rent, taxes and other such charges, the residue of their salaries available for the immediate support of their families, the education and clothing of their children, the contingencies of sickness or death—not to speak of any provision for the future—does not exceed, and in many instances does not equal, that of common artisans, who have no intellectual labour or acquirements, nor any responsibility beyond their daily appearance in their workshops, while they enjoy far greater independence, and a tolerable certainty of getting employment wherever they go.

That petitioners further view, with feelings of great discouragement and depression, the fact that, whilst they embrace a number of long-trained, efficient and faithful servants, possessing an extensive knowledge of Government business, and every acquirement that could render them of value to the public service, they are still unrecognised, and without the consolation of being able to say how long they may retain even their present employment, at the same time that many new and untrained candidates for office are admitted to the public service, who when successful in their theoretical examinations, at once enter on a participation of all the advantages attached to the Civil Service, and, notwithstanding their want of experience, take precedence over petitioners.

That petitioners, all of whom have been in the service of Government since previously to the 20th of May 1855, whence the restrictions as to age and literary examinations for admission into the public service take effect,—

Pray your honourable House may be pleased to insert in any new Bill for the future regulation of the Civil Service which your honourable House may enact, some provision, or adopt such other course as your honourable House may deem fit, whereby the condition of petitioners may be ameliorated.

That this amelioration, however provided for or accomplished, should include the guarantee of permanent employment, with its concomitant advantages, an adequate and progressive salary, and retirring allowance on the terms that regulate such allowances in the service generally, due regard in their improved salaries being had to the length and value of their past services.

That petitioners, encouraged by the enlightened and liberal sentiments which distinguish the present House of Commons in its policy towards the servants of the Crown, humbly

Appendix, No. 16.

place their case in the hands of your honourable House, and feel every confidence that, while meeting with the consideration due to their claims, they will be deemed worthy of a participation in all the advantages due to a long, laborious and faithful attachment to the public service.

And, petitioners, as in duty bound, will pray.

(signed) *Thos. O'Neill.*
Jas. T. Penny.
W. F. Irwin.
&c. &c. &c.

The humble PETITION of the Artisans and Workmen of Her Majesty's Dockyards at *Woolwich* and *Deptford.*

Showeth,

THAT your petitioners, feeling that the small amount of superannuation granted to them under the present system induces them to seek to remain in the employ when unfit for efficient service, and subjects them to privation and toil in their old age; and there being a Bill at the present time under your consideration to amend the scale of pension in the Civil Service,

Your petitioners most humbly beg that you will take into your consideration the difference in the amount of remuneration for labour in the Government and mercantile employ, and extend to us the privileges of the Bill.

Trusting that the general conduct of your petitioners has been satisfactory whenever the service has called for their exertions, and it ever having been their wish to prove their loyalty on every occasion, your petitioners would therefore most respectfully and earnestly request that you would deem their cause one worthy of your consideration, and their prayer worthy of your support.

And your petitioners, as in duty bound, will ever pray.

Signed, on behalf of the several departments, by

Thomas Garland.
John Greenslade.
Charles Jupp.
&c. &c. &c.

15 April 1856.

The PETITION of the undersigned Clerks in the Office of the Ecclesiastical Commissioners for *Ireland.*

Humbly showeth,

THAT most of your petitioners have been engaged in the service of the Ecclesiastical Commissioners for Ireland from the opening of the Commission in the year 1833 to the present time, a period of nearly 23 years.

That several of your petitioners, notwithstanding their long service, have not received any addition to the amount of salary awarded them at the time of their entering upon the service of the Commission.

That, although the duties committed to your petitioners in their several departments are not, they humbly submit, less important or inferior in responsibility to those of any other public department whatsoever, yet the highest salary paid by the Ecclesiastical Commissioners to any of their officers, except to the Secretary and Treasurer, is much below the scale of remuneration allowed to the officers of any government or other public department.

That your petitioners, notwithstanding their long and faithful services, have not under the present arrangement any prospect of increase to what they cannot but consider the very inadequate remuneration they now receive, save that which may arise from the death or resignation of one of their brother officers, and even then the difference in the amount would be little more than nominal.

That your petitioners contemplate with a feeling of despair the possibility that, after having spent the best years of their lives in the public service, they have no prospect, should they by illness or the infirmities of old age be obliged to resign their appointments, of receiving (as provided for in all other public departments) any retiring allowance.

That your petitioners humbly submit that, should it please Divine Providence to afflict any of them in such a manner as necessarily to cause their resignation, they would then be thrown on the world, after spending the best part of their lives in the public service, to struggle perhaps with penury and want, the amount of the salaries which they had received being so small as to render it impossible to provide for such an emergency.

That your petitioners humbly submit that, in consequence of the very small amount of remuneration paid by the Board, some experienced and efficient officers have resigned their appointments, accepting others even of less emolument, but which held out prospects of certain advancement.

Your petitioners beg to submit a scale showing the length of time they have severally been employed in the service of the Commission, and the salaries now payable to each, which your petitioners trust will be considered by your honourable House very inadequate to their length of service and the duties devolving on them.

That

That your petitioners humbly pray your honourable House to take their case into your favourable consideration, and, by referring it to the Committee which you have appointed to investigate claims of the officers of the civil service departments of the State in regard to superannuation, give them an opportunity of being placed in the same position as the servants of other public departments, not only as regards superannuation, but also as to a fair and equitable remuneration for their services.

And your petitioners, as in duty bound, will ever pray.

(signed) *Chas. C. Higinbotham.*
Robt. F. Hodges.
W. Taylor.
&c. &c. &c.

To the Right honourable and Honourable the Knights, Citizens, and Burgesses in Parliament assembled.

The PETITION of the Clerks and Letter-carriers employed in Her Majesty's Post-office in *Clonmel.*

Humbly sheweth,

THAT your petitioners have heard that there is now before your honourable House a Bill to amend the law for regulating allowances granted to civil servants of the Crown, and that a Committee of your honourable House has been appointed to investigate the subject.

That your petitioners constitute a portion of a very large class of persons holding appointments in the civil service, for whom no provision in this respect has hitherto been made.

That whilst in all other branches of the public service, and in the head offices of this department, there has been established some scale of allowances for those who retire incapacitated by their infirmities of old age, your petitioners have no other prospect, after a lengthened servitude, in which all their energies must necessarily have been exerted in the performance of the most arduous duties, than that of sinking into an old age of penury and destitution.

That the case of your petitioners is felt to be the more grievous since the nature of their employment, which consists in a great measure of night work; their not receiving any allowance for absence during illness; their being denied any relaxation from constant duty, either in the shape of periodical leave or on the Sabbath-day, and the inordinate amount of labour which they are obliged to undergo, owing to the limited number of the staff employed in the provincial post-offices; all contribute to produce a degree of hardship and severity which tends to exhaust the physical powers at an early period of life, plunging them prematurely into a helpless state of senile infirmity.

That your petitioners, in illustration of this general statement, refer your honourable House to the cases of two of your petitioners, who are clerks in the Clonmel Post-office.

The first clerk, W. B. Cooper, has been nearly 20 years in the same situation; his duty commences at 3.30 a. m., and ends at 10.15 p. m., and spends 10 hours laboriously employed each day in the office, for which he receives a salary of 50 *l.* per annum: the second clerk, Charles Achison; his salary is but 40 *l.*, which in a large commercial town like Clonmel is very small indeed, and scarcely half what commercial clerks, in like responsible situations, are paid.

That in consequence of the discouraging tendency of these facts, competent persons cannot be induced to accept appointments in provincial post-offices, or if such persons should be procured, they invariably desert the service after a short period; the result of which is that the junior portion of the staff employed in them is ever fluctuating, and the duty frequently changes hands, so as to occasion much irregularity; a circumstance which constantly produces fresh cause of complaint, and ends in the general dissatisfaction of the public.

Your petitioners, therefore, humbly pray that your honourable House will be pleased to take their case into consideration, and cause this petition to be referred to the Select Committee now engaged in investigating the subject, and that petitioners may be heard by themselves, their counsel and their agents, in support of the statements contained therein.

And your petitioners will ever pray.

(signed) *William Bell Cooper*, First Clerk.
Charles Achison, Second Clerk.
James Nolan, First Letter-carrier.
Joshua Moore, Second Letter-carrier.

Clonmel, 23 April 1856.

To the Honourable the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled.

The humble PETITION of the undersigned Members of the Mechanics' Institution, *Odiham, Hants.*

Sheweth,

THAT your petitioners believe that the method of open competition, as a condition of entrance into the Public Civil Service, would greatly promote education in general, and give much satisfaction to the public at large.

Appendix, No. 16.

That they believe that the adoption of such a system will ensure the services of more competent men as public servants than have hitherto been obtained.

Your petitioners therefore humbly pray, that the motion on this subject, of which notice has been given by Lord Goderich, may receive the support of your honourable House.

And your petitioners will ever pray.

(signed) *John Cave.*
John H. Hornsby, Hon. Secretary.
Thomas Lodge.
&c. &c. &c.

To the Right honourable and Honourable the Knights, Citizens and Burgesses in Parliament assembled.

The Petition of the Clerks, Letter-carriers, and other Officers employed in Her Majesty's Post-office in *Limerick.*

Humbly sheweth,

That petitioners have heard that there is before your honourable House a Bill to amend the law for regulating allowances granted to civil servants of the Crown, and that a Committee of your honourable House has been appointed to investigate the subject.

That your petitioners constitute a portion of a very large class of persons holding appointments in the Civil Service, for whom no provision in this respect has hitherto been made.

That whilst in all other branches of the public service and in the head offices of this department, there has been established some scale of allowances for those who retire incapacitated by the infirmities of old age, your petitioners have no other prospect, after a lengthened servitude, in which all their energies must necessarily have been exerted in the performance of most arduous duties, than that of sinking into an old age of penury and destitution.

That the case of your petitioners is felt to be the more grievous, owing to the harassing and health-injurious nature of their employment, consisting in a great measure of duty by night, often indefinitely prolonged by the vicissitudes of the service; the miserably low salaries they have been in receipt of, which have precluded all possibility of laying up any provision for the infirmities that are sure to attend the more advanced stage of life; the non-receipt of their pay during absence from duty, caused by illness; their being denied any relaxation by periodical leave of absence; the considerable curtailments in the yearly pittance they receive, by accidental over-payments to the public, in the large sums of money that pass through their hands: all of which circumstances contribute to produce a degree of hardship and trying servitude which tend materially to prey upon the mind, diminish the physical powers, and prematurely to produce senility.

Your petitioners therefore humbly pray, that your honourable House will be pleased to take their past services into consideration, and cause this petition to be referred to the Select Committee now engaged in investigating the subject; and that petitioners may be heard by themselves, their counsel and their agents, in support of the statements contained therein.

And your petitioners will ever pray.

(signed) *Jas. Macnamara.*
John Macnamara.
Patrick Scanlan.
&c. &c. &c.

To the Right honourable and Honourable the Knights, Burgesses and Citizens, in Parliament assembled.

The Petition of the Civil Bill Officers of the County of *Wicklow.*

Humbly sheweth,

That your petitioners are a class of officers as much needed as any in the transaction of public business in the Courts of Quarter Sessions.

That their salaries are not proportionate to the labour and responsibility which they incur under the recent Civil Bill Act of the 14th & 15th Vict. c. 57.

That the said Act has increased the public revenue, and added to the income of every member of the legal profession practising at quarter sessions, while it has reduced the fees of your petitioners in actions which were heretofore tried in the superior courts. By said Act a graduated scale of fees has been determined for the payment of attorneys; and by it the duties of your petitioners have been increased. The office now demands precision and despatch. A book is directed to be kept, in which is entered the date on which a civil bill comes into our hands for service; it contains ten columns, which must correspond in every particular with the writing on the original process, and moreover such observations as we find requisite, together with the time and place of service; and this diary is, by the Act, to be lodged with the Clerk of the Peace, and every statement in it must be verified on oath.

The complaints of your petitioners are grounded on the following facts: Civil Bills amounting to 20*l.* or 40*l.* must be served for a fee of sixpence; proceedings of this nature are attended

attended with many difficulties not met with in minor cases; and for the above fee your petitioners may have to undertake repeated journeys of ten miles and upwards, in all seasons, and at all hazards.

From the reduction of business consequent on a decrease of the population, and the general depression of business in the courts, from the high prices of provisions, and proportionate amount of house-rent and fuel, we are not enabled to appear as respectable in court as the nature and responsibility of our duties to the public requires; threats of proceedings excite the watchfulness of the defendant, and in most cases the service is attended with much labour and hazard, but now it is labour and hazard without any adequate remuneration.

We believe, after considering the above statements, such an amendment in the Act as the justice and necessity of the case requires will be determined on; and we submit, that if the salary be advanced to 20*l.* per annum, and the fees graduated from five pounds upwards, in the proportion of five per cent, the grievance would, in a great measure, be removed.

And if adequate provisions were made for men worn out in the ranks of the public service, by age or suffering, from injuries received in the discharge of duty, it would place the office on a footing of respectability, and secure our prompt and zealous obedience to the court and laws in every particular.

Many instances have occurred amongst us of peculiar distress in late years, from arduous labour and inadequate remuneration.

And your petitioners, as in duty bound, will ever pray.

(signed) *Daniel Shea*, Civil Bill Officer, Tinahaly.
George Ruth - ditto - - Rathdrum.
Ralph Manning ditto - - Rathdrum.
&c. &c. &c.

Tinahaly, Wicklow,
22 May 1856.

The humble PETITION of the Sub-bailiffs of the County Courts in *England* and *Wales*.

Humbly sheweth,

THAT your petitioners are interested in the new Bill now before your honourable House for the amendment and alteration of the fees and practice in the county courts.

That your petitioners are sub-bailiffs of the county courts in England and Wales, and in which capacity they are at times exposed to great personal danger in the exercise and discharge of their several and respective duties and constant exposure to the inclemency of the weather at all times and seasons, and which renders your petitioners most anxious to petition and entreat your honourable House that a clause may be inserted in the proposed new Bill for the provision of a superannuation fund and allowance to the sub-bailiffs of the county courts, when old age, injury, or bodily affliction shall overtake them.

That your petitioners respectfully urge that the duties of sub-bailiffs are attended at times with great risk as to personal injury, which is frequently of a serious nature, and which they are compelled to encounter in the performance of their duties.

That police constables and subordinate officers of prisons have the benefit of a superannuation fund, after the best and most valuable portion of their lives have been spent in the public service, or where accident or illness renders them incapable.

That the majority of your petitioners have families to provide for, and are unable to lay by any portion of their earnings for their future support.

Your petitioners therefore humbly pray that your honourable House will introduce a clause in the proposed new Bill relating to the county courts, making some provision by which the system of superannuation may be made to contribute to the advantage of the sub-bailiffs of the county courts in cases of long service or incapacity from sickness, or injury received in the execution of their duties.

And your petitioners will ever pray, &c.

(signed) *Charles Bartlett.*
Henry William Wingfield.
John Wilkinson.
&c. &c. &c.

The PETITION of the undersigned Officers and Clerks employed in the Civil Naval Departments at *Plymouth*.

Most humbly sheweth,

THAT your petitioners have observed with grateful satisfaction the interest which your honourable House has taken in the subject of the Civil Service Superannuation, and the steps that have been adopted to establish a more equitable system than the present.

That they have, however, learnt with inexpressible disappointment and regret that a Bill which has been introduced to abolish deductions for superannuation provides, as a condition, that there shall be a general revision of salaries, with reference to the amount of those deductions, at the same time that it materially lowers the ordinary scale of superannuation.

That it appears to your petitioners a measure so framed would prove an alteration without being in any sense a relief; an abrogation of the principle, but a continuance of the practice,

Appendix, No. 16.

of deductions for superannuation, susceptible of this distinction only: that, whilst it would subject to a loss of remuneration for their services both those who are now required to make contributions out of their salaries and those who are not, it would deprive them of the advantage of the arguments now arising with such force against the particular ground of that decrease.

That it has been shown that the excess of payments over the receipts by civil servants for superannuation would (if funded) have been sufficient to provide for their pensions; and that the civil service appears therefore to have earned exemption from the deductions now proposed to be extended and made perpetual.

That your petitioners are engaged in onerous and responsible offices, the salaries of which have never been deemed excessive; and that they would be best sustained in a zealous and anxious discharge of their duties by a consciousness of their claims being justly appreciated and generously considered.

That your petitioners therefore beg your honourable House will be pleased to sanction an amendment of the said Bill on its passing through Committee, by the omission of the clauses marked A. and B.

And your petitioners, as in duty bound, will ever pray, &c.

(signed) *John Besly.*
F. F. Jemmett.
W. M. Carrington.
&c. &c. &c.

Appendix, No. 17.

REPORT of Mr. ANSELL and Mr. MORGAN, laid before the Committee by THE CHANCELLOR OF THE EXCHEQUER. Appendix, No. 17

We have had the honour to receive the following Resolutions of the Select Committee of the House of Commons on Civil Service Superannuation:—

"1. That before coming to any decision, this Committee should ascertain, as far as "possible, whether the deductions made from the salaries of the civil servants are more "than adequate payment for the advantages received by them in the shape of retired "allowances."

"2. That, in order to ascertain this point, the Chancellor of the Exchequer be requested "to cause two impartial actuaries to be selected, who, together with the Controller of the "National Debt Office, should examine and report 'whether the deductions taken under "'the Act of 1834 are adequate to meet the charge to which the public is liable under "'the Act,' and who may have power to submit any observations connected with this point "which they may wish to make."

"3. That the whole evidence taken before the Committee should be laid before the "three gentlemen thus named, and the Chancellor of the Exchequer be requested to give "directions that they be furnished with any further information from the public offices that "they may desire."

And also a separate instruction from the Committee, dated the 23d of May, that the questions to which it is wished we should direct our attention are—

"Whether the system of superannuation pensions and deductions from salaries established "by the Act of 1834 is founded on principles of *fairness and equity*, in a pecuniary point "of view, with respect to civil servants whose salaries are liable to deductions?"

"Or whether the deductions taken under this Act are more than adequate to meet the "charge under the Act for this class of civil servants?"

We have also received printed copies of the Evidence given by the witnesses who have been examined, and of the several Papers which have been laid before the Committee.

As soon as these Papers were delivered to us in a corrected state, we lost no time in applying ourselves to the consideration of the very important subject to which the foregoing questions refer; and we have very carefully examined all these Papers, and given every weight to the testimony of the several witnesses.

We understand the import of the *first* question to be, whether we think the pressure of the uniform deduction of 2½ per cent. and 5 per cent. from salaries is equal, or nearly equal, on all civil servants, regard being had to the pensions to which they may become entitled.

And the import of the *second* question to be, whether the whole body of the Civil Service, taken collectively, does contribute, by the deductions from their salaries, more or less than is sufficient to provide for the pensions that have been granted under the provisions of the Act of 1834, or may be granted under the altered state of the law as proposed by the Bill under the consideration of the Select Committee, or under the Act of 1834, supposing that Bill not to become law.

As respects *question No.* 1, we are of opinion that there is sufficient reason for believing that the present rates of deduction do press unequally on different persons in the Civil Service; so that other things remaining the same, those who enter the service at early ages contribute relatively *more* than those who enter later in life.

And further, that those who, starting with equally low rates of salary, but who subsequently rise to the highest salaries, and therefore become entitled to a high rate of superannuation, do contribute relatively less than those who, having entered on the same low rate of salary, are so placed in the service as to give them little prospect of advancing beyond comparatively low or moderate salaries.

In respect to the second question, of the great importance of which we are fully sensible, we regret to be obliged to state that we do not find in the Papers or Evidence, the data on which we should feel ourselves justified in answering it, with a conviction that we had made a sufficiently near approximation to the truth; and it is our duty to state, that

Appendix. No. 17.

before we can arrive at such a conclusion as we should desire, other and additional data must be laid before us.

The subject on which we are called upon to form an opinion, and to state that opinion to the Committee, we consider to be far too important to the public service, and to the individuals comprising the Civil Service, to permit us hastily to draw conclusions, from what appear to our minds insufficient statements of facts.

Because we believe that the number of persons who leave the Civil Service from other causes than death or superannuation, has a material bearing on this question, we did, as one preliminary step, ask for further detailed information explanatory of the Return, No. 22,* presented to the Committee, and it has been received from some of the departments.

*App. p. 360 to p. 369.

From others it has not yet been furnished, no doubt on account of the large number of persons included in the detail; but we have received enough to satisfy us that other and better data will still be required.

We think, therefore, that before we can form any opinion upon which we could ourselves rely, we ought to be furnished with Returns from several of the large and principal Civil Services of the country, showing,

1st. A Return of all the persons now employed in the Civil Service in their respective departments, stating the nature of their appointments, their present ages, and present salaries.

2d. A Return of all persons who have really left the Service from other causes than death or superannuation during the last 10 years; the dates at which they respectively entered the service, and the dates at which they left it; also, the salary of each at the time of entry, and the subsequent additions made thereto, with the date of each addition.

3d. A Return of all persons who have been pensioned during the last 20 years; stating the dates of their entry into the service, the nature of their appointments, their salaries at the commencement, with the amount and date of each rise, the date of superannuation, and the amount of superannuation allowance.

† App. p. 433.

Note.—A Table is given at page 3 of Appendix No. 20,† from which it appears that these Returns have been made in whole or in part.

4th. A Return of all those persons who were on the Superannuated List at the time when Return No. 3 might commence; stating their ages at that time, and the dates of death of such persons as having been on that list have died, or such other details as would show the rate of mortality which has prevailed amongst those who have been superannuated.

With information of this character before us to a sufficient extent, we should be ready, satisfactorily to ourselves, to form a fair judgment on the second question submitted to us; but to furnish this information with accuracy, there can be no doubt that some time, perhaps some considerable time must elapse, and that our Report might therefore be delayed to an inconvenient period. We feel it due, therefore, no less to ourselves than to the Committee and to the public service, to state the position in which we stand, in order that the Committee may be able at once to determine what steps shall be taken in this important matter, being, so far as we are concerned, ready to obey the orders of the Committee, if they shall desire that the inquiry committed to us be worked out; but we believe that delay must inevitably take place if we are to investigate the subject in a way satisfactory to our own minds.

(signed) *Arthur Morgan*,
Actuary to the Equitable Assurance Office.

Charles Ansell, Actuary,
Atlas Assurance Office.

Cheapside, 16 June 1856.

ANALYSIS OF INDEX.

ALPHABETICAL and CLASSIFIED LIST of the PRINCIPAL HEADINGS in the following INDEX, with the Paging at which they will be respectively found.

PAGE

ABOLITION OF OFFICE - 481
- *Chelsea Hospital* - 490
- *Compensation* - 491
- *Ordnance Survey (Ireland)* - 521
- *Poor Law Department (Ireland)* - 525
- *Redundant List* - 528

Accounts - 481
- *Fund* - 508

Acts of Parliament - 481
- *Deductions*, 2 - 496
- *Free Salaries and Pensions* - 507
- *Fund* - 508
- *Select Committee* - 532

Ages (on Appointment) - 482
- *County Courts Judges* - 491
- *Customs Department*, 5 - 493

Ages (on Retirement) - 482

Appointments - 484
- *Ages (on Appointment)* - 482

Ascending Salaries - 484
- *Deductions* - 495

Book Payments - 485

Committee of Civil Servants - 490
- *Customs Department*, 8 - 494
- *Insurance Fund* - 517

Compensations - 491
- *Abolition of Office* - 481
- *Chelsea Hospital* - 490
- *Deductions* - 495
- *Judicial Establishments* - 518
- *Ordnance Survey (Ireland)* - 521
- *Pensions and Superannuations* - 523
- *Poor Law Department (Ireland)* - 525

Convict Establishments - 491

CUSTOMS DEPARTMENT:
1. *Retiring Pensions granted by Treasury Minutes in* 1802, 1803, 1807 *and* 1811 - 492
2. *Private Superannuation Fund; its Appropriation by Government* - 492

PAGE

CUSTOMS DEPARTMENT—continued.
3. *Benevolent Fund; its Operation objected to* - 492
4. *Aggregate Amount respectively of the Salaries, Deductions, Superannuations, and Pensions* - 493
5. *Low Salaries and bad Prospects of the Clerks* - 493
6. *Lockers and Weighers* - 493
7. *Tidewaiters* - 494
8. *Feeling of the Officers generally in regard to Superannuation* - 494

Acts of Parliament - 481
Baker, Vincent - 485
Deductions - 495
Extra Clerks, 3 - 503
Harris, D. H. - 514
Insurance Fund, 5 - 518
Private Act (Customs) - 526
Salaries - 530

DEDUCTIONS:
1. *Outline of System as laid down in Treasury Minutes* - 495
2. *Intention of the Act as to the relative Amount of the Deductions and Superannuations* - 496
3. *Annual and aggregate Amount of the Deductions* - 496
4. *Excessive Amount with reference to the Charge for Superannuation* - 496
5. *Small Proportion of the Contributors who are pensioned* - 497
6. *Doubt as to the Amount being in excess of the Charge to be met* - 497
7. *Data on which Calculations are based; Difficulty hereon* - 498
8. *Generally as to the Policy of a System of Deduction* - 498

Abolition of Office - 481
Accounts - 481
Acts of Parliament - 481
Actuaries - 482
Ages (on Retirement) - 482
Ascending Salaries - 484
Breach of Faith - 486

PAGE

Deductions—continued.
Capitalization of Deductions - - - - 489
Customs Department - - - - - 492
Deaths - - - - - - - - 495
Discontent - - - - - - - 499
Dockyards - - - - - - - 499
East India Company's Service (Labourers' Pension Fund) - - - - - - - - 501
Exemptions - - - - - - - 502
Families of deceased Officers - - - - 503
Fixed Salaries - - - - - - - 507
Foreign Service - - - - - - 507
Free Salaries and Pensions - - - - 507
Fund - - - - - - - - 508
Illegality - - - - - - - 516
Injustice - - - - - - - 516
Inland Revenue Department - - - - 516
Insurance Fund - - - - - - 517
Insurance Offices - - - - - - 518
Length of Service - - - - - - 518
London and North Western Railway Company - 519
Oppression - - - - - - - 521
Partiality - - - - - - - 521
Pensions and Superannuations - - - - 522
Political Officers - - - - - - 524
Post Office - - - - - - - 525
Resignations and Dismissals - - - - 529
Salaries - - - - - - - - 530
Select Committee of 1828 - - - - - 532
Terms of Appointment - - - - - 536
Uniform System - - - - - - 543

Discontent - - - - - - - - 499
Committee of Civil Servants - - - - 490
Customs Department - - - - - 492
Deductions - - - - - - - 495
Extra Clerks - - - - - - - 502
Post Office - - - - - - - 525
Salaries - - - - - - - - 530

Dockyards:
1. *Complaint by Artisans, &c., as to the low Scale of Pension* - - - - 499
2. *Their Position compared with that of Men in private Dockyards* - - - - 500
3. *Unduly low Salaries in consideration of exemption from Deductions* - - - 500
4. *Generally as to the Scale of Fortieths* - 500
5. *Suggested Application of a more liberal Scale of Superannuation* - - - 500
6. *Documents laid before the Committee* - 501

Ash, Mr. - - - - - - - - 485
Cotsell, George - - - - - - - 491
Exemptions - - - - - - - 502
Fincham, Mr. - - - - - - - - 507
Fullagar, Mr. - - - - - - - 508

East India Company's Service (Labourers' Pension Fund) - - - - - - - - - - 501

PAGE

Exemptions - - - - - - - - - 502
Diplomatic Service - - - - - - 498
Dockyards - - - - - - - - 499
Judicial Establishments - - - - - 518
Partiality - - - - - - - - 522
Political Officers - - - - - - 524
Post Office, II. - - - - - - - 525

Extra Clerks:
1. *Present practice in regard to Superannuation; Amendment desirable* - - 502
2. *Board of Works (Dublin)* - - - 503
3. *Customs* - - - - - - - 503
4. *Poor Law (Dublin)* - - - - 503
5. *Treasury* - - - - - - - 503
Baker, Vincent - - - - - - - 485
Temporary Clerks - - - - - - 536

Families of deceased Officers - - - - - 503
Hume, the late Mr. - - - - - - 515
Insurance Fund - - - - - - 517
Peel, Sir Robert (the late) - - - - - 522
Rendall, Gertrude - - - - - - - 529

Fixed Salaries - - - - - - - - 507

Foreign Service - - - - - - - 507

Free Salaries and Pensions - - - - - 507
Acts of Parliament - - - - - - 481
Deductions - - - - - - - 495
Discontent - - - - - - - 499
House of Commons - - - - - - 515
Salaries - - - - - - - - 530

Fund:
1. *Argument that the Deductions should have been funded as contemplated by the Legislature* - - - - - 508
2. *Assumption that the Deductions should, as a Fund, accumulate Interest* - - - 509
3. *Denial that the formation of a Fund was contemplated by the Act* - - - 509
4. *Suggested acknowledgement of the Deductions (as a Fund) in the present Bill* - 509
Accounts - - - - - - - - - 481
Breach of Faith - - - - - - - 486
Deductions, 4. 7. - - - - - - - 496
Injustice - - - - - - - - 516
Rich, Right Hon. Mr. - - - - - - 529

General Valuation and Survey (Ireland) - - - 510
Ordnance Survey (Ireland) - - - - 521

Good Service Pensions - - - - - - 510

Income Tax - - - - - - - - - 516

Injustice - - - - - - - - - 516
Deductions, 4 - - - - - - - - 496
Exemptions - - - - - - - - 502
Partiality - - - - - - - - 521
Terms of Appointment - - - - - 536

Inland Revenue Department - - - - - 516
Excise Charity Fund - - - - - 502

PAGE

Insurance Fund:
1. *Generally in favour of Life Insurance by means of Deductions* - 517
2. *Rate of Deduction recommended* - 517
3. *Expediency of a compulsory System* - 517
4. *How the Fund should be managed* - 517
5. *Feeling adverse to the contemplated Fund* 518

Customs Department - 492
Families of deceased Officers - 503

Insurance Offices - 518

Judicial Establishments - 518
Chancery, Court of (England) - 489
Chancery, Court of (Ireland) - 490
County Court Judges - 491
Suitors' Fee Fund - 535

Length of Service - 518
Ages (on Retirement) - 482
Pensions and Superannuations - 522

London and North-Western Railway Company - 519

Mallet, Mr. - 519

Partiality - 521
Deaths - 495
Deductions, 5 - 497
Exemptions - 502
Palgrave, Mr. - 521
Retirements and Dismissals - 529

Pensions and Superannuations:
1. *Aggregate and Average Amount* - 522
2. *Increase of late Years* - 523
3. *Anticipated Decrease under certain Regulations* - 523
4. *Liberal Scale as regards Appointments previously to 1829 and 1834* - 523
5. *Scale in present Bill; Amendments proposed* - 523
6. *Importance of the principle of Pensions on Retirement* - 524

Abolition of Office - 481
Ages (on Retirement) - 482
Application for Superannuation - 484
Appointments - 484
Customs Department - 492
Deductions - 495
Dockyards - 499
Exchequer (Court of) - 502
Extra Clerks - 502
Foreign Service - 507
Free Salaries and Pensions - 507
Fund - 508
General Valuation and Survey (Ireland) - 510
Good Service Pensions - 510
Judicial Establishments - 518
Length of Service - 518

PAGE

Pensions and Superannuations—continued.
Out-door Servants - 521
Partiality - 521
Post Office - 525
Reduction of Establishments - 527
Redundant List - 528
Retirements - 529
Treasury, The - 536

Political Officers - 524

Poor Law Department (England and Wales) - 524
Back Payments - 485

Poor Law Department (Ireland) - 525
Extra Clerks - 502

Post Office:
I. *Metropolitan Offices:*
1. Generally - 525
2. London - 525
3. Dublin - 525
4. Edinburgh - 526

II. *Provincial Offices:*
1. Generally - 526
2. England and Wales - 526
3. Ireland - 526
4. Scotland - 526

Private Service - 526
Bank of England - 485
Collins, Mr. - 490
Dockyards, 2 - 500
London and North-Western Railway Company - 519

Qualifications (Civil Servants) - 527
Ages (on Retirement) - 482
Appointments - 484
Promotion - 527
Zeal (Civil Servants) - 545

Reduction of Establishments - 527
Abolition of Office - 481
Compensations - 491
Redundant List - 528

Redundant List:
1. *Undue Number on the List; faulty System at the Treasury hereon* - 528
2. *Explanation and Defence on the part of the higher Authorities* - 528

Consular Establishment - 491

Convict Establishments - 491

Hitchins, Mr. - 515

Mulvany, Mr. - 520

Savage, Mr. - 532

Treasury, 1. 2. - 537

PAGE

Remuneration - - - - - - - - - 529
Deductions, 8 - - - - - - - - 498
Free Salaries and Pensions - - - - 507
Salaries - - - - - - - - - 530
Resignations and Dismissals - - - - - 529
Retirements - - - - - - - - - 529
Ages (on Retirement) - - - - - 482
Free Salaries and Pensions - - - - 507
Medical Inspection - - - - - - 520
Pensions and Superannuations - - - - 522

Salaries:

1. *As to Revision and Reduction in past Years, more especially between 1821 and 1834* - 530
2. *The Deductions not considered in the case of recent Revisions* - - - - - 530
3. *Total and average Amount now paid* - 530
4. *Inadequacy, generally, of the Salaries, and especially with reference to the Deductions* 531
5. *As to Revision and Reduction in the event of the Deductions being abolished* - 531
6. *Advantage of a General System of assimilation of Salaries* - - - - - 532

Admiralty, The - - - - - - - - 482
Customs Department - - - - - - 492
Deductions - - - - - - - - - 495

Salaries—continued.

PAGE

Dockyards, 2. 3 - - - - - - - 500
Free Salaries and Pensions - - - - 507
General Valuation and Survey (Ireland) - - 510
Private Service - - - - - - - 526
Qualifications (Civil Servants) - - - - 527
Select Committee of 1828 - - - - - - - 532
Terms of Appointment - - - - - - - 536

Treasury, The:

1. *Generally as to the Power to grant Pensions, and to make Reductions from the specified Scale* - - - - - - 536
2. *As to the exercise of the Power* - - 537
3. *Salaries and Staff of the Department* - 537

Appointments - - - - - - - - 484
Customs Department - - - - - - 492
Deductions, I. - - - - - - - - 495
Extra Clerks, 1. 5. - - - - - - - 502
Fund, 1. - - - - - - - - - 508
Redundant List - - - - - - - 528
Uniform System - - - - - - - - 543

I N D E X.

[*N. B.*—In this Index the Figures following the Names of the Witnesses refer to the Questions in the Evidence; those following *App. p.* to the Paging of the Appendix; and the Numerals following *Rep. p.* to the Paging of the Report].

A.

ABATEMENTS from Salaries. See *Deductions.*

Abolition of Deductions. See *Customs' Department*, 8. *Deductions*, 8. *Free Salaries and Pensions.* *Salaries*, 4. 5.

Abolition of Office. In cases of abolition of office Government, rather than the contributors of deductions, should pay the proper compensation, *Sir C. E. Trevelyan* 87–92—— Equal necessity for pensions on abolition of office as on superannuation, *ib.* 342–346—— Questionable avenue to the pension list, under cover of compensation, or abolition of office, *ib.* 390. 462—— Explanation as to the want of proper distinction between compensations and redundant allowances, in the returns relative to abolished appointments, *ib.* 486.

More liberal allowance generally awarded to servants on the sudden reduction or abolition of office, than on voluntary retirement, *W. H. Stephenson* 1164–1167——Particular cases, of late years, of compensation allowance on reduction or abolition of office, *Sir C. E. Trevelyan* 1168—— Difference between compensations and superannuations; reasons for more liberally dealing with those retiring on abolition of office than with those superannuated, *W. H. Stephenson* 2857, 2858. 2887–2891. 2896–2899.

The Superannuation Act is not applicable, though subject to notice, it might in equity be applicable to allowances upon abolition of office, *Right Hon. Sir J. Graham* 2969–2971.

See also *Chelsea Hospital. Compensations. Ordnance Survey (Ireland). Poor Law Department (Ireland). Redundant List.*

Accounts. Mode in which the deductions made under the Treasury Minute of 1829, till the Act of 1834 were invested and subsequently accounted for, *Sir C. E. Trevelyan* 42. 47–49—— Inexpedient form in which the deductions are at present accounted for; misapprehension probably arising therefrom, *ib.* 104–107. 120–126. 148. 306–309.

Injustice in setting off the abatements of 61,000 *l.* against the sum of 800,000 *l.*, instead of against 10,000 *l.*, to which the pensions of the contributors amount, *Bromley* 739–749. 888 *et seq.*—— The successive Governments, since 1834, should have separated the pensions granted under the old scale from those granted under the new scale; advantage to the civil servants if this had been done, *ib.* 887–889. 899. 938–945.

See also *Fund.*

Acts of Parliament. Passing in 1809 of the Act 49 Geo. 3, c. 96, laying down a scale of retired allowance to comprise officers of the Customs and Excise, *Sir C. E. Trevelyan* 2—— New scale laid down in 1810, by the Act 50 Geo. 3, c. 117, which extended the system to all public civil servants, *ib.* 2–4—— The Act of 1810 remained in force till 1822, during which period there was no system of deduction from salaries, nor any other means of creating a superannation fund, *ib.*

Passing in August 1822 of the Act 3 Geo. 4, c. 113; liberal scale of allowances and modified system of deductions under this Act, *Sir C. E. Trevelyan* 11, 12—— The Act 5 Geo. 4, c. 104, was next passed in 1824; it provided that all superannuation allowances should be paid out of the Consolidated Fund, and that the amount in hand from deductions, under the Act of 1822, viz., 107,800 *l.* stock, should be returned to the contributors; grounds for the latter provision; *ib.* 12–22.

The Treasury Minute of 1829 succeeded the Act 5 Geo. 4; remained in force till the 25th July 1834, when the present Superannuation Act, 4 & 5 Will. 4, c. 24, was passed and adopted the arrangements therein laid down, *Sir C. E. Trevelyan* 42, 43. 64–66 —— Belief as to the adoption by the Act of 1834, of so much of the report of 1828 as related to persons appointed subsequently to that period, *ib.* 66.

See also *Deductions*, 2. *Free Salaries and Pensions. Fund. Select Committee of* 1828.

Report, 1856—*continued.*

Actuaries. Opinion of certain eminent actuaries upon the civil service pensions, and the excess of the deductions with reference to the charge, *App. p.* 448, 449.

See also *Deductions.* 4. 5. 7. *Insurance Offices.*

Admiralty, The. Immense decrease in the charge for salaries and contingencies at the Admiralty in 1854, as compared with 1818 and 1834; how this has been effected; *Bromley* 822–828——Increase of charge for pensions from 1818 to 1834, and decrease since the latter period, *ib.* 822——Overwork and underpay to which the officers are at present subjected, *ib.* 826–828.

Considerable proportion of clerks in the Admiralty departments who resign or are discharged, *Willis* 1288——Witness never found any inconvenience through clerks leaving the Admiralty on account of the lowness of the remuneration, *Right Hon. Sir F. Baring* 3029.

Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the aggregate number of officers subject to the superannuation abatements, who have been pensioned, and to whom gratuities have been granted upon their retirement from office, during the five years ending December 1855; of the number who have died during the same period, not having quitted the service; and of the number who have voluntarily quitted the service during the same period for other pursuits, distinguishing those who have so retired under a service of ten years, and above that period, *App. p.* 360.

Return of the number of persons, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 376, 377.

Digest of return of 12 July 1833, as to the establishment of the department in 1821 and 1832 respectively, containing sundry particulars as to reduction or increase of salary, *App. p.* 385, 386.

Petition of the officers and clerks employed in the civil naval departments at Plymouth, *App. p.* 475, 476.

Ages (on Appointment). There should be different scales of pension in accordance with the age of those appointed, *Sir C. E. Trevelyan* 368——The age of appointment might be settled by the Civil Service Commissioners in communication with the chiefs of the different departments, *ib.*——With respect to the special scale, the minimum age for appointment should be thirty, *ib.*——No one should receive the benefits of the superior scale who has been appointed at later than fifty years of age, *ib.*

Grounds for concluding that the age of twenty-five may be taken as the average at which the civil servants have entered, *Willis* 1211. 1219–1224——Doubt whether under the system of competition lately introduced into the public service, the age for entering can be taken at less than twenty-five, *ib.* 1223, 1224. 1282–1286.

See also *County Court Judges.* *Customs Department,* 5.

Ages (on Retirement). At the age of sixty civil servants should have it in their discretion to retire, *Sir C. E. Trevelyan* 487. 493, 494——The age for compulsory retirement should be fixed as a rule at sixty-five, *ib.* 487–489——Rare instances of inefficiency being the consequence of advanced age, *ib.* 590–592.

The retirement of officers at the age of sixty should not be subject to the veto of the heads of the department, *Bromley* 1001–1006——Instances of valuable officers in the service who are between seventy and eighty years of age, *ib.* 1007–1009——In the case of officers continuing to serve after sixty-five years of age, their services should be specially rewarded, *ib.* 1011.

According to the superannuation returns of the last five years, superannuation has generally taken place at the age of fifty-seven years; grounds for concluding that this age is considerably below that at which retirements are for the future likely to take place, *Willis* 1211–1218. 1228–1235. 1262–1281——Conclusion that sixty-five may for the future be taken as the average age for the retirement of the civil servants, *ib.* 1211–1218. 1262–1281——Data upon which Mr. Brown, actuary to the Guardian Life Office, calculated that the age of sixty-five would be the average age for retirement in the case of 16,000 persons in the service, *ib.* 1211——Retirement most probably at sixty-five is further confirmed by Mr. Finlaison in his report on the friendly societies, *ib.*

Proportion of persons receiving superannuation during the last twenty years who have left the service at different ages varying from forty to ninety years, *Farr* 1381–1385——The average age at which the superannuation allowance has been granted was fifty-eight or rather fifty-eight and a half years, *ib.* 1381, 1394——Average age at which superannuation is granted respectively in the Customs, the Excise, and in all other offices combined, *ib.* 1384, 1385——4,725 persons are either superannuated or receive compensation at the age of sixty and upwards, and more than 5,000 persons at earlier ages, *ib.* 1385.

Doubt

Report, 1856—*continued.*

Ages (on Retirement)—continued.

Doubt as to the policy of fixing the age for retirement at sixty instead of sixty-five, *Right Hon. Sir J. Graham* 2966–2968.

Table showing the ages of 9,399 civil servants at the date of their superannuation; and the ages of 865 who received compensation allowances in the years 1835–1854 inclusive; the mean age at date of superannuation was about fifty-eight and a half years, and at date of compensation about fifty-seven years, *App. p.* 434.

Allen, John. (Analysis of his Evidence.)—Tidewaiter for twenty-three years in the Customs department, London, 2527–2531——Extremely severe and trying character of the duties performed by the tidewaiters adverted to as compelling them to leave the service at a much earlier period of life than those in the in-door departments, and as therefore, entitling them to a more favourable superannuation scale; these duties described, 2532 *et seq.*——The salaries of the tidewaiters are very low and insufficient, 2533. 2538. 2540–2542——The great object of tidewaiters is to attain the maximum amount of superannuation at an earlier period of service, 2534. 2537. 2608——Deductions from their salaries should be abolished altogether, 2535, 2536.

Average of from sixteen to eighteen hours as the daily period of tidewaiters' duties, 2538. 2542——The day pay and salary are both taken into account in calculating the retiring allowance, 2539, 2540——The average salary is 63 *l.* 6 *s.* 8 *d.*, and the highest amount of day pay that can be received in a year is 18 *l.* 5 *s.*; 2540. 2638–2640——Overtime does not commence till fourteen hours daily duty is performed, and then it is wretchedly paid for, 2542.

Large number of dismissals, of deaths, and of retirements without superannuation, through the severity of the work, 2545–2557. 2609–2629——Statement showing that out of 2,000 tidewaiters appointed since 1829, only twelve have been superannuated, and only 550 are now in the service, 2545–2557. 2622–2624——Age at which dismissals or retirements take place, 2613–2616. 2630–2637——Very few tidewaiters will attain superannuation at the age of sixty-five; they will probably be unfit to perform their duties at the age of fifty-three, 2616–2621. 2631–2637.

Deductions from the daily pay as well as from the salary towards the retiring allowance; hardship thereby as deductions are often made in regard to daily pay which is never received, 2641–2651—— In the event of absence through sickness or accident, the day pay is stopped, but the salary is often continued for six months or longer, 2652–2658——System of medical inspection so as to ensure that absence is really caused by sickness or accident, 2659—— Gratuitous medical attendance on tidewaiters and other subordinate Customs officers when laid up; advantage thereof, 2660–2665.

Ansell, Charles. (Analysis of his Evidence.)—Actuary for about thirty-three years to the Atlas Insurance Office; also in the case of the assurance funds established in the Customs and Inland Revenue departments, 3169–3171——Has not seen the detailed calculations of Dr. Farr, but has read the evidence given by him before the Committee, 3173. 3203——Concurs in Dr. Farr's conclusion that the 5 per cent. deduction is more than sufficient to provide for the superannuation allowances, 3173 *et seq.*

Particulars relative to a scheme of deduction with reference to superannuation which was adopted in 1852 by the London and North-Western Railway Company in the case of all their salaried officers, 3174–3181. 3204–3215. 3222–3232. 3277–3292——Witness was consulted by the larger railway companies and suggested the scheme in question; but it was not carried out under his directions, 3174, 3175. 3204——The age for superannuation was taken at sixty-five, 3174. 3215——The Company contributed 2½ per cent. and there was a deduction of 2½ per cent., which together are to meet the charge for superannuation, 3177, 3178. 3231, 3232.

Large proportion of the civil servants who leave the service without receiving superannuation allowances, 3182——Suggested data to be derived from the public offices as a means of accurately calculating the precise proportion to be deducted for superannuation, 3185–3194. 3252–3254. 3266. 3273–3276——Assumption that the deductions accumulate interest, 3194–3202——The creation of a fund is not desirable, 3195. 3202——Power of Government so to invest the deductions as to obtain interest upon them, though interest in the public funds might not be any profit to Government, 3196–3202.

Data in regard to salaries upon which the railway scheme was calculated, 3204–3211. 3222–3227. 3277–3291——In the event of resignations or of retirements through reduction of office the amount contributed by the railway officers is repaid, but without interest, 3212–3214. 3292——Impression that Dr. Farr assumes that for the future retirements are likely to take place at the age of fifty-seven or fifty-eight, 3216–3221——The scale adopted by the London and North-Western Company is an exact transcript of the Government scale, 3230.

Reference to a paper, which shows that 427 persons out of 780, who have left the Customs from all causes in the years 1851–55, have left from other causes than death or superannuation, 3236–3246. 3265——Considerable gain to Government in the deduction from the Customs department, as compared with the deduction from such departments as the Treasury; unfairness thereby to the Customs in making calculations upon the

Report, 1856—*continued.*

Ansell, Charles. (Analysis of his Evidence)—*continued.*

averages of the departments generally, 3241. 3266-3272——Respects in which it is unjust and erroneous to calculate, that in the event of only one public servant in eight receiving the retiring allowance, the allowance should be eight times as much as the annuity which his individual deductions would provide, 3247-3265——As a matter of principle, as well as of practice, one uniform rate cannot be fixed upon with equity, on account of the different circumstances of different departments, 3266-3276.

Application for Superannuation. Particulars required by the Act 4 & 5 Will. 4, c. 24, and the Treasury Minute, dated 21 June 1831, to be furnished in reference to each person recommended for a superannuation allowance, *App. p.* 353-355.

Appointments. One cause of the increase of pensions is the absence of any effectual check upon the appointment of unqualified persons, until the Order in Council of May 1855, *Sir C. E. Trevelyan* 389——Considerable saving if qualified persons only were appointed; calculation by Mr. Anderson that there would be a saving of one-third of the present cost of salaries and pensions, *ib.*

Advantage if Government occasionally provided for the sons of deserving civil servants, by nominating them to the service, *Bromley* 689-692. 701——Limited extent to which the sons of deserving civil servants have hitherto received appointments in the service, *ib.* 693-700——Doubt as to its being the rule in the Excise to give a certain number of appointments to the sons of old officers, *ib.* 693, 694. 844-846——Persons connected with the Treasury are highly favoured in regard to appointments, &c., *ib.* 695——Appointments in the dockyards are frequently, but not as a rule, given to the sons of dockyards' officers, *ib.* 696-700.

Appointment, through witness, of extra clerks, attached to the Board of Works, to permanent offices, as vacancies occurred; illustration thereby of his disregard of patronage, *Sir W. G. Hayter* 1038.

Return containing particulars as to the number of appointments in the several public offices and departments during the five years ending December 1853, *App. p.* 374-381.

See also *Ages* (*on Appointment*).

Army, The. Stoppage formerly from the pensions of soldiers adverted to; abolition of the practice by Mr. Fox Maule, *Sir C. E. Trevelyan* 168, 169——Impossibility of instituting a comparison between the civil service and the army, as regards the propriety of subjecting the latter to deductions, *ib.* 229.

Artisans. see *Dockyards.*

Ascending Salaries. As regards ascending salaries, the deductions are often too low and often too high, but it is exceedingly difficult to form any calculation as to the aggregate result, *Farr* 1428. 1508. 1563, 1564——Those who mostly pay the deductions are superannuated at salaries much higher than those on which they first paid, *ib.* 1563——For such cases equity is as little consulted as in cases of fixed salaries, where witness proves the deductions to be unduly large, *ib.* 1563. 1565.

Great difficulty experienced by witness in procuring data for calculating the comparative value of the deductions and the pensions, in the case of salaries on ascending scales, *Farr* 1698——Statement showing that, in the case of a salary ascending from 90 *l.* to 650 *l.* (according to the Audit Office scale), the value of the deductions in proportion to the value of the pension, is, on an average, as 221 *l.* to 210 *l.*, *ib.* 1698-1701. 1704-1706. 2129. 2219; and *App. p.* 432——Individual case of superannuation taken, in which the deductions from a salary, beginning at 65 *l.* a year and going up to 235 *l.*, bear the relative proportion to the pension of 40 *l.* to 92 *l.*; probable mistake in this calculation, *Farr* 1701-1706.

Calculation showing that in the case of a person whose salary ascends from 100 *l.* a year to 700 *l.* a year, the deductions would give a deferred annuity of 114 *l.* a year, against 466 *l.* a year superannuation allowance, but as only one in eight is superannuated he would be entitled to an annuity of 912 *l.* instead of 466 *l.*, *Hamel* 1777-1787.

Further calculations borne out by certain tables, showing that in the case of ascending salaries the contributions are more than equal, supposing they accumulate interest, to the charge for retiring allowances, *Farr* 2129 *et seq.*——Cases of salaries commencing at 80 *l.* a year and going up to 1,000 *l.*, would show a large loss to Government on the superannuation, but such cases are exceptional, *ib.* 2210, 2211. 2216-2218.

In the case of ascending salaries the calculation is very difficult, but witness believes that even there the deductions are too large, *Edmonds* 3123, 3124. 3131-3144.

Respects in which it is unjust and errroneous to calculate, that in the event of only one public servant in eight receiving the retiring allowance, the allowance should be eight times as much as the annuity which his individual deductions would provide, *Ansell* 3247-3265.

Tables showing the premium to provide a pension on the Audit Office scale, *App. p.* 446, 447.

Case

Report, 1856—*continued.*

Ascending Salaries—continued.

Case in which the value of the pension greatly exceeds that of the deduction, where the civil servant retires before the age of sixty-five in a comparatively good state of health, *App. p.* 450.——*See* also *Deductions.*

Ash, Mr. Reference to the case of Mr. Ash, a foreman of shipwrights in Portsmouth dockyard, as illustrating the worse position as regards superannuation of professional dockyard officers than of clerical officers, *Spence* 2062-2066; and *App. p.* 421.

Assimilation of Salaries. See *Salaries*, 6.

Association of Civil Servants. See *Committee of Civil Servants.*

Audit Office. Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of persons in the office, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Digest of return of 12 July 1853, as to the establishment in 1831 and 1832 respectively; containing sundry particulars as to the reduction or increase of salary, *App. p.* 386, 387.

Auxiliary Clerks. See *Extra Clerks.*

B.

Back Payments. Course adopted when a department which has not been subject to deductions is placed under the Superannuation Act, *Sir C.E. Trevelyan*, 477-484——Compulsory system of back payments in such cases, *ib.* 477-480——Existence of a Treasury Minute, dated April 1851, by which it is made optional in new offices brought under the Superannuation Act to pay up arrears of deductions; probable misapprehension of new offices on this point, *ib.* 520-527.

Mode of calculation of the deductions and the retiring allowances in the case of offices now applying to be brought under the Act, *W. H. Stephenson*, 2892-2894——Uncertainty felt in the Poor Law office in regard to the mode in which the deductions are to be levied, more especially the past deductions, in the event of the office coming under the Act, *Lumley* 3049-3055.

Baker, Vincent. Letter from Mr. Vincent Baker, auxiliary clerk in the Custom-house, to the Chairman of the Committee, dated 26 February 1856, strongly representing the case of the auxiliary clerks, and their claim to be brought under the Act, *App. p.* 423——Further letter from Mr. Baker to the Chairman, dated 10 March 1856, with reference to the case of the extra clerks in the Customs, *ib.*

Bank of England. Comparison of the position of clerks in the Bank of England with those of the public civil servants; better position of the former class, *Bromley* 658-682——In the Bank of England the superior offices are given to deserving clerks, *ib.* 859, 860——The clerks are paid 1 *s.* 9 *d.* an hour for extra work, *ib.* 861, 862——Much better position of the Bank clerks than of the civil servants in regard to superannuation retirements and provident funds for their families, *ib.* 863-865. 871, 872.

Recognition by the Bank of the principle of compulsory deductions towards insurance funds, *Willis* 1307, 1308. 1341; *Farr* 1622. 1660——Pensions of clerks in the Bank of England are not liable to deductions like those of civil servants, *Willis* 1341.

Baring, The Right Hon. Sir Francis Thornhill, Bart. (Member of the Committee.) (Analysis of his Evidence.)—Was a Lord of the Treasury in 1854, and had much experience in regard to the working of the superannuation system under the Treasury Minute of 1829; 2972——Adduces sundry grounds for the conviction that the creation of a fund was never contemplated by the Treasury Minute of 1829, the Act of 1834 or the Minute of November 1834; 2973-2988——Complaints were never made till recently of the non-formation of a fund, 2981, 2982.

Concurrence with Sir James Graham as to the deductions having been made in lieu of a reduction of salaries, 2989——Due notice having been given of the deductions, there is in strict justice no ground for complaint whether they be too much or too little, *ib.* ——In equity there may be ground for complaint if the deductions are too large, *ib.*

Belief that the deductions are not equal to the ultimate charge; calculation hereon showing that the deductions, allowing them to accumulate interest, would produce 200,000 *l.* a year against a charge of 300,000 *l.* a year, 2989. 2995. 3005-3007. 3013-3022——Security given by the deductions for the continuance of retiring allowances, 2990-2995——Propriety, on the whole, of allowing interest in estimating the value of the deductions, though Government may not obtain interest, 2996-3003.

Periods of service before superannuation at which compensations on abolition of office are generally granted, 3008-3011——When those compensated have paid deductions the charge should come out of the superannuation fund, 3012——Great difficulty necessarily attending

Report, 1856—*continued.*

Baring, Right Hon. Sir F. T., Bart., M. P. (Analysis of his Evidence)—*continued.*

attending calculations in regard to the prospective amount of the deductions and the pensions; witness has a strong feeling of insecurity in those which have been placed before the Committee, 3016-3018. 3022——Gradually increasing charge for pensions notwithstanding the check imposed by the Act of 1834; 3022, 3323.

Facility, when witness was at the Admiralty, of procuring competent persons to fill vacancies, 3025——Abundant applications at present for public appointments adverted to in connexion with the want of employment, 3026-3028——Witness never found any inconvenience through clerks leaving the Admiralty on account of the lowness of their remuneration, 3029.

Baring, Right Hon. Sir F. T., Bart., M. P. Resolutions proposed in Committee by Sir F. Baring, *Rep. p* viii, ix. xiii.

Barker, Dr. Petition of Francis Barker, M. D., for thirty-two years employed in connexion with the General Board of Health in Ireland, *App.* 463.

Beechey, Admiral. Anomalous arrangement under which Admiral Beechey of the Mercantile Marine department pays the superannuation tax, though he cannot possibly receive any allowance from the fund, *Sir C. E. Trevelyan* 525-531.

Bliss, Alfred De Blois. (Analysis of his Evidence.)—Supernumerary clerk for eight years in the Poor Law office, Dublin, 2486-2488——The supernumerary clerks in the office consider it a hardship that they are not entitled to any superannuation allowance, and that their services are liable to be dispensed with at any time instead of being made available for other departments, 2489-2502——Anxiety of these clerks to be placed under the Superannuation Act; their claims to that effect, 2497-2526.

Board of Control for India. Account of the total annual salaries and compensations, *App. p.* 359.

Return of the number of officers, arranged in five classes, together with the number who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 376, 377.

Board of Trade. Statements of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of persons in the department, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 374, 375.

Board of Works (England). Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of officers, arranged under five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Board of Works (Ireland). Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of clerks, &c., arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Digest of the return of 12 July 1833 as to the establishment of the department in 1821 and 1832 respectively, containing sundry particulars as to reduction or increase of salary, *App. p.* 401.

See also *Extra Clerks*, 2.

Breach of Faith. There has been no actual breach of faith in regard to the actual deductions made, *Sir C. E. Trevelyan* 109. 184——Statement that the committee of deputies from departments have never charged Government with breach of faith in not forming the deductions into a fund, *Bromley* 728, 729. 742-746——Dissent from statements that there has been a breach of faith on the part of Government in not funding the deductions; the Act never contemplated such fund, *W. H. Stephenson* 2681-2686. 2812-2815.

See also *Deductions*, 2. 4. 6. *Fund.* *Terms of Appointment.*

British Museum. Return of the number of officers in the museum, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of their several vacancies, *App. p.* 378, 379.

Bromley, Richard Madox, C. B. (Analysis of his Evidence.)—Accountant-general of the Navy; has held several other appointments since he entered the civil service in 1829; 621-623——Had been employed, before the movement of 1845-46 relative to abatements from salaries, upon cases of pension and superannuation at the Admiralty, 624.

Extract from a speech in 1844 by Sir Robert Peel, in which he regretted that no provision was made for the widows and families of the civil servants; this partly gave rise to the association of civil servants formed in 1845-46; 625——The association was dissolved

Report, 1856—*continued.*

Bromley, Richard Madox, C. B. (Analysis of his Evidence)—*continued.*

solved in consequence of the appointment of a committee of deputies of civil servants, 626——Witness was till recently chairman of this committee, 627——Concurrence of between 3,000 and 4,000 civil servants in an address presented to the late Chancellor of the Exchequer, urging that the scale of pensions was not sufficient, and that the abatements should be paid to the families of deceased civil servants, 630, 631. 636, 637.

Representation by the committee, which comprises about thirty deputies, of the opinions of the several departments to which they belong; names of these departments, 632-636——Withdrawal from the committee in 1853 of the deputy from the Customs department, 632——Petition subsequently got up by the Customs department praying for a restoration of the old scale of pensions under the Act of 1822, and a total abolition of the abatements; this has been signed by about 9,000 persons, 636-638——Distinction between the views entertained by the committee of deputies and those entertained by the persons signing the Customs' petition, *ib.*

As representing the committee referred to, witness considers that there should be an annual instead of a septennial rise in pensions, 637——Also that three-fourths, and not two-thirds, should be the maximum scale, *ib.*——Also that in stopping at thirty-four years' service the Bill is injurious to the civil servants and to the public, *ib.*

Argument that the scale of public salaries is fixed as a just payment for the work done, and that any abatement therefrom is a deferred annuity for a certain object, for which the State should provide, 639 *et seq.*——Grounds for concluding that the abatements cannot be considered as merely a diminution of salaries, 640 *et seq.*——Utter insufficiency of the salaries to bear a deduction of five per cent., *ib.*——Reference to the Second Report of the Select Committee of 1828, as containing erroneous calculations upon which the system of abatements was based, 640, 641. 645.

Average salary in 1821 of 140 *l.* 15 *s.* 8 *d.*, and in 1835 of 118 *l.* 6 *s.* 10 *d.*, of each of the civil servants in those offices liable to the superannuation tax, 641——Witness has been engaged on thirteen different commissions of inquiry into public offices, and upon all occasions of revision of salary the question of superannuation allowance was never considered, 648-650——Average salaries of clerks in the Bank of England, the East India House, the London and North-Western Railway, &c., compared with those of the civil servants of the Crown; much better position of the former class, 655-683.

Disposition of the civil servants, except those in the better-paid departments, such as the Treasury or Admiralty, to transfer themselves to the commercial service, 683-688. 702-705——Very low salaries of clerks in the Money Order office at the General Post-office, 683——Unsettled character of the civil servants generally through the lowness of their salaries, 684. 686-688——The only tie to the service is the permanency of it, 684, 685. 687. 703——Extra clerks in wishing to pay deductions do so merely for the sake of securing a permanent footing, 684.

Advantage if Government occasionally provided for the sons of deserving civil servants by nominating them to the service, 689-692. 701——Belief that as a rule men in the public service exert themselves far more than those in private employment, 692——Limited extent to which the sons of deserving civil servants have hitherto received appointments in the service, 693-700——Belief that it is not the rule in the Excise to give a certain number of appointments to the sons of old officers, 693, 694——The Civil Service Commissioners in recommending a system of public competition and examination, express no fear that there will not be candidates in abundance, but are apprehensive that the inducements offered may not be sufficient to bring forward the best educated and most desirable class, 706-717.

Explanation as to a return which shows that between 1821 and 1831 there was an increase in the salaries of 6,000, and a decrease in the salaries of only 269 of the public servants, 718-721.

Further objection to the present system of superannuation tax, in its being a partial measure, and affecting only the middle class of public servants, while the higher and lower classes are exempted, 722-726——Extract from a document containing the arguments of the clerks against the tax in 1821; 726, 727.

Statement that the committee of deputies from departments have never charged the Government with breach of faith in not forming the deductions into a fund, 728, 729. 742-746——Examination relative to, and in justification of a statement by the Committee of deputies that "the omission to form the abatements from public salaries into a fund has been at variance with the expressed intention and repeatedly declared views of the Legislature;" admission, however, that the word "Legislature" is not, technically, correctly used, 728-795.

[Second Examination.]—Return of the average salaries in the year 1855-56 in the principal public departments and in the East India House, Bank of England, and London and North-Western Railway, 796——Considerable reduction since 1815 in the cost of collecting the revenue of the Customs and Post-office departments; inference therefrom

Report, 1856—*continued.*

Bromley, Richard Madox, C. B. (Analysis of his Evidence)—*continued.*

from that there has also been a reduction in the remuneration of the civil servants, 796-799.

Case of a Custom-house officer who after thirteen years' service receives nominally a salary of 160 *l.* a year, but which is reduced by deductions to 116 *l.* 10 *s.* 4 *d.*; 799-801. 819-821——Equal hardship in the case of a Custom-house officer, whose nominal salary is 250 *l.* a year, the deductions from which, including life insurance, amount to 52 *l.* 11 *s.*; 801-817. 818-821——Grievance as regards the customs benevolent fund, which subjects about 5,000 officers to pay a deduction of 1 *d.* in the pound to an insurance fund, of which only 700 take advantage, by making further payments, 802816.

As regards the decrease of charge for salaries the same arises both from decrease in the amount of salary and from reduction of office, 821-824——Erroneous data on which the Select Committee of 1828 recommended a reduction of salaries and a tax for superannuation allowance, 822. 873——Immense decrease in the charge for salaries and contingencies at the Admiralty in 1854, as compared with 1818 and 1834; how this has been effected, 822-828——Increase of charge for Admiralty pensions from 1818 to 1834, and decrease since the latter period, 822——Overwork and under-pay to which the Admiralty officers are at present subjected, 826-828.

The Admiralty return comprised in some calculations by Dr. Farr, as referred to by Sir C. Trevelyan, is not to be relied upon as any basis for calculating the number who do not get the superannuation allowance, 829-834——Grounds for the conclusion that the abatements now exacted are more than sufficient to meet the charge for superannuation allowances to the contributors, 835-839. 847-855. 866-868. 944. 1026.

An actuary has given the opinion that an insurance office would give a great deal more than the Government gives in consideration of the abatements, 835. 866-868——Calculation that the present charge of about 540,000 *l.* a year for superannuation allowances will, under the working of the proposed Act, be reduced to 200,000 *l.*; Dr. Farr can fully explain this calculation, 837-839. 847-855——The Bill before the Committee contains many provisions unsatisfactory to the civil servants, whose main objection, however, is, that the question of the abatements is not dealt with, 840-843.

Witness was not aware, when giving his former evidence (Q. 693, 694), that it was the custom to give some appointments in the Excise to the sons of old officers, 844-846——In the Bank of England the superior offices are given to deserving clerks, 859, 860——The clerks in the Bank are paid 1 *s.* 9 *d.* an hour for extra work, 861, 862——Much better position of the Bank clerks than of the civil servants, in regard to superannuation retirements and provident funds for their families, 863-865. 871, 872.

The civil servants justly consider that there should be no abatements at all, and that when worn out in the service they should receive free pensions, 869, 870. 873. 937. 1025——Reference to several recommendations by the Committee of 1828, which were carried out for a time, and subsequently repealed, 873. 880——The recommendation of the Committee in favour of abatements was not original, it having been founded upon the Act of 1822; 874-878—— Opposition of Mr. Canning to the imposition of the tax, by the Act of 1822; 878, 879——Question as to the late Sir Robert Peel having been in favour of the tax, 878, 879. 881-886.

The successive Governments since 1834, should have separated the pensions granted under the old scale from those granted under the new scale; advantage to the civil servants if this had been done, 887-889. 899. 938-945——The surplus of the abatements since 1829, over the pensions, should have been funded, and accounted for to the contributors, 889 *et seq.*——Further evidence to the effect that the creation of a fund was contemplated, though not directed, by the Act of 1834; 895-897. 914, 915——Belief that legally the civil servants could claim the deductions as their property, though on equitable grounds only do they claim it, 896-926.

Commencement, in 1846, of the movement of the civil servants in the present matter; reasons for its not having originated at an earlier date after 1829; 905. 927-929——Nature of the representations made to Government since 1846, in regard to the equity of funding the deductions, 930-936——The establishment of a fund would not remove all the objections of the civil servants, 937, 938——Suggested insertion of a clause in the Bill, acknowledging the receipt of deductions to the amount of 800,000 *l.* in aid of a free pension or superannuation fund, 938-945. 951. 1011. 1016-1020——The actual contributions amount to 800,000 *l.* after paying the charge for pensions to the contributors; it is an increasing amount; 939, 940. 1027, 1028——The annual pensions now amount to 10,148 *l.* against 62,796 *l.* contributions, 942, 943——Belief that it was never intended that the abatements should pay the total expense of pensions, 945. 1024.

Recommendation that deductions from salary be continued for the purpose of forming an insurance fund for the benefit of the families of deceased civil servants, 946-949. 960-963. 1012——The proposed insurance fund should be irrespective of free pensions on retirement, 947-949——The deductions for an insurance fund should be at the rate

of

Report, 1856—*continued.*

Bromley, Richard Madox, C. B. (Analysis of his Evidence)—continued.

of 2½ per cent. instead of 5 per cent., as proposed in a petition recently presented to Parliament; reason for this altered recommendation, 950–955. 1012. 1030——Explanation as to witness having till recently, approved of 5 per cent. abatement towards an insurance fund, though he considered the salaries too low to bear 5 per cent. deduction as a superannuation tax, 957–960. 1030.

Limited extent to which Government should interfere in the management of the proposed insurance fund, 961–963——Suggestion that the second clause of the Bill, instead of stopping at thirty-four years' service, should go on to thirty-nine or forty years' service, 964–966——The scale of pensions contemplated by witness is more favourable than the scale of 1834; 966——Strong objection to the sixth clause of the Bill, which repeals the seventeenth clause of the Act of 1834, relative to good service pensions (the same clause under which Sir Alexander Spearman retired), 966–968——Opportunity for favouritism under the power given to the Treasury by the sixth clause, "to grant superannuation allowances of greater or less amount than the amount fixed by the Act;" cases in illustration of the impropriety of the power to abate the pension, 968–995.

Objection to clause four of the Bill, as regards the want of definition of the term "professional" civil servants, 995——Suggestion that in the case of officers serving abroad, their service should count for more than service at home, 995–1001——Propriety of removing the present anomalous system respecting extra clerks, 1001——Alteration necessary as regards the class of clerks upon day-pay, *ib.*——Suggestion that the retirement of officers at the age of sixty should not be subject to the veto of the heads of their departments, 1001–1006——Instances of valuable officers in the service who were between seventy and eighty years of age, 1007–1009.

Alteration necessary in the Bill in order to meet the case of those who entered the service previously to 1829, whom however the Bill is not intended to affect, 1010–1011——In the case of officers continuing to serve after sixty-five years of age, their services should be specially rewarded, 1011——Designation of the abatements as most oppressive, *ib.*——As regards the 2½ per cent. deduction in aid of an insurance fund, the same should apply compulsorily to all salaries of 100 *l.* a year and upwards, but workmen in dockyards, and other servants receiving up to 80 *l.* a year or so, should be exempt, 1013–1015.

Distinction to be drawn as regards insurance policies between those servants who have contributed towards the fund of 800,000 *l.*, and those who are appointed after the passing of the present Bill, 1017, 1018——Position in which the civil servants might have been placed by Government if the deductions proved unequal to the charges, they would still have cause of complaint, 1021–1025——Belief as to the accuracy of a calculation in 1853 that the contributions under the Act of 1834 would not only meet the charge for pensions, but that the surplus amount would, by the year 1901, accumulate to a fund of more than 5,000,000 *l.*, producing at 3 per cent., more than the probable total charge of the pension list, 1026——At present the public at large are benefited at the expense of the civil servants, 1029.

Remarks of Mr. Charles Grant (now Lord Glenelg) in opposing the Bill of 1828, which proposed to levy abatements, but was withdrawn, 1030.

Bromley, Mr. Copy of Treasury Minute, 18 August 1854, respecting Mr. Bromley's very valuable services, and for increased rate of pension upon his retirement, *App. p.* 356.

Particular amendments suggested by Mr. Bromley, in the Bill before the Committee, *App. p.* 405–413.

Letter from Mr. Bromley to the Chairman of the Committee, dated 7 April 1856, in further elucidation of his views upon the question of superannuation, &c., *App. p.* 414.

C.

Canning, Right Hon. George (the late). Opposition of Mr. Canning to the imposition of the superannuation tax by the Act of 1822, *Bromley* 878, 879.

Capitalization of Deductions. Mode of calculating the present value of future contributions or pensions, *Farr* 2145–2147. 2220——Whether the future value of the present deductions be calculated, or the value of the past deductions at the time of superannuation, the result is still the same in favour of Government, *ib.* 2220, 2221.

Chancery, Court of (England). The compensations and pensions are to the salaries as 54 to 100, *Sir C. E. Trevelyan* 356, 357.

Total of 171,502 *l.* as annual salaries, and of 92,878 *l.* as compensations and pensions, *App. p.* 357, 358.

Report, 1856—*continued.*

Chancery, Court of (Ireland). The compensations and pensions are to the salaries as 42 to 100, *Sir C. E. Trevelyan* 356, 357.

Total of 68,492 *l.* as annual salaries, and of 29,271 *l.* as compensations and pensions, *App. p.* 357, 358.

Chelsea Hospital. Copy of Treasury Minute of 11th April 1845, with regard to the compensation allowances granted to clerks and extra clerks on the abolition of offices in the establishment, *Sir C. E. Trevelyan* 558.

Civil Bill Officers (Ireland). Petition of the civil bill officers of the Strabane quarter sessions, county of Tyrone, dated 15 April 1856, *App. p.* 456.

Memorial of the civil bill process servers of the county of Dublin, dated May 1856, *App. p.* 458.

Memorial of the civil bill officers of the county of Fermanagh, *App. p.* 458.

Memorial of the civil bill officers of the county of Longford, *App. p.* 459.

Petition of the civil bill officers of the county of Wicklow, *App. p.* 474, 475.

Civil Servants' Association. See *Committee of Civil Servants.*

Clerks. Return containing sundry particulars as to the number in the several public departments, the number who have left, entered, or been promoted from one class to another during the five years ending December 1853, and the cause of the several vacancies, *App. p.* 374–381.

Collins, Mr. Reference to the retirement some years ago of Mr. Collins from the War-office, he having been offered a salary of 1,000 *l.* a year by the London Dock Company, *Sir C. E. Trevelyan* 497. 499.

Colonial Land and Emigration Office. Return of the number of persons in the office, arranged in five classes, the number who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 376, 377.

Colonial Office. Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of persons in the office arranged in five classes, the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 376, 377.

Digest of the return of 12 July 1833 as to the establishment of the department in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 384.

Commander-in-Chief's Office. Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of persons in the office arranged in five classes, together with the numbers who have entered, left, or been promoted, during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 376, 377.

Digest of return of 12 July 1833, as to the establishment in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 393.

Commercial Service. See *Private Service.*

Commissariat Department. Digest of the return of 12 July 1833, as to the establishment of the department in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 383.

Committee of Civil Servants. The association of civil servants in 1845-46 was dissolved in consequence of the appointment of a committee of deputies of civil servants, *Bromley* 626——Witness was till recently chairman of the committee, *ib.* 627——Representation by the committee, which comprises about 30 deputies, of the opinions of the several departments to which they belong; names of these departments, *ib.* 632–636——Concurrence of the departments in Ireland, *ib.* 634——Commencement in 1846 of the movement of the civil servants in the present matter; reason for its not having originated at an earlier date after 1829; *ib.* 905. 927–929.

Witness has been honorary secretary, since 1846, to the committee of civil servants associated for the amendment of the superannuation system, *Willis* 1191–1193——Great distress amongst the clerks and want of an insurance fund for their families adverted to as the origin of the association represented by Mr. Bromley and witness, *ib.* 1194, 1195——Sundry reasons which have prevented the combined action of the civil servants in regard to superannuation till about fourteen years after the imposition of the tax, *Hamel* 1949–1954.

Petition

Report, 1856—*continued.*

Committee of Civil Servants—continued.

Petition of the general committee of civil servants whose appointments bear date subsequently to 4 August 1829; *App. p.* 460, 461.

Petition of civil servants, signed by 9,791 persons, *App. p.* 461, 462.

See also *Customs Department*, 8. *Insurance Fund*, 5.

Compensations. The compensation allowances in 1854 amounted to 218,564 *l.*, *Sir C. E. Trevelyan* 77–82——Compensations should be abolished altogether, *ib.* 100, 101.

Account of the annual amount of compensation allowances which remained payable on the 31 December in each year, from 1834 to 1854 inclusive, *Farr* 1379, 1380, and *App. p.* 373——The average age at which the compensation allowance has been granted has been, fifty-seven; *Farr* 1383. 1394. 1423, 1424——The average period of service among those receiving compensation is twenty-eight and a half years, *ib.* 1385. 1401.

During the years 1835–54, 968 persons received a compensation allowance, averaging 192 *l.* a year each, and 9,644 persons an allowance averaging 95 *l.* a year, *Farr* 1387. 1389——Compensation allowances have, on an average, been received by 1,388 persons at the same time, *ib.* 1390——Calculation that those retiring on compensation allowance, at the age of fifty-seven, enjoy the same for about twenty-one years, *ib.* 1390–1400. 1411–1417——Considerable fluctuation yearly in the number of persons retiring on compensation; the number is constantly decreasing, *ib.* 1418–1422.

Propriety of compensations being administered out of the same fund, and by the same general rule as superannuations, *W. H. Stephenson* 2859–2872——Periods of service before superannuation, at which compensations on abolition of office are generally granted, *Right Hon. Sir F. Baring* 3008–3011——Where those compensated have paid deductions, the charge should come out of the superannuation fund, *ib.* 3012.

See also *Abolition of Office. Chelsea Hospital. Deductions. Judicial Establishments. Ordnance Survey (Ireland). Pensions and Superannuations. Poor Law Department (Ireland).*

Consular Establishment. Instance of the appointment of a consul-general in lieu of one who was placed when only forty-three years old, after twenty-three years' service, on the redundant list, *Sir C. E. Trevelyan* 459–461. 469.

Explanation relative to the foregoing case, *Right Hon. W. G. Hayter* 1034. 1039. 1043–1046. 1050, 1051.

Statement of the total annual salaries, of the compensations and superannuations, of consuls restricted from trade, *App. p.* 359.

Convict Establishments. Remarks on the transfer of persons to the redundant list on the reduction of the convict establishments abroad, *Sir C. E. Trevelyan* 434——The convict establishments referred to by Sir C. Trevelyan are not under the Treasury, *Right Hon. W. G. Hayter* 1036.

Return of the aggregate number of persons connected with the several establishments subject to the superannuation abatements, who have been pensioned, and to whom gratuities have been granted upon their retirement from office, during the five years ending December 1855; of the number who have died during the same period, not having quitted the service; and of the number who have voluntarily quitted the service during the same period for other pursuits, distinguishing those who have so retired under a service of ten years, and above that period, *App. p.* 360.

Return of the number, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 374–376.

Copyhold Inclosure and Tithe Commission. Return of the number of persons in the office, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 374, 375.

Cotsell, George. Letter from Mr. George Cotsell, master smith, Chatham Dockyard, to the Chairman of the Committee, dated 5 May 1856, with reference to the case of the mechanical or professional officers in the dockyards, *App. p.* 456, 457.

County Court Judges. Recent appointment of a county court judge, seventy-two years of age, adverted to as one of a numerous class of cases which go to swell the pension list, *Sir C. E. Trevelyan* 365, 366——Instances of pensions to county court judges after five and a half, six, and seven years' service respectively, *ib.* 367. 371–377——Pension of 800 *l.* a year to one judge after little more than five years' service, *ib.* 367. 371–376——County court judges should not on appointment be more than fifty, or, at the outside, fifty-five years of age, *ib.* 368, 369.

Further evidence relative to the cases of superannuated county court judges before referred to; their services previously in courts of request, *Sir C. E. Trevelyan* 485.

Report, 1856—*continued.*

Crowder, John. (Analysis of his Evidence.) See *Stephenson, Edward, &c.*

Customs Department:

1. *Retiring Pensions granted by Treasury Minutes in* 1802, 1803, 1807, *and* 1811.
2. *Private Superannuation Fund; its Appropriation by Government.*
3. *Benevolent Fund: its Operation objected to.*
4. *Aggregate Amount respectively of the Salaries, Deductions, Superannuations, and Pensions.*
5. *Low Salaries and Bad Prospects of the Clerks.*
6. *Lockers and Weighers.*
7. *Tidewaiters.*
8. *Feeling of the Officers generally in regard to Superannuation.*

1. *Retiring Pensions granted by Treasury Minutes in* 1802, 1803, 1807, *and* 1811:

Minutes of the Treasury in 1802, 1803, and 1807 adverted to as the first formal proceedings on the subject of superannuation; power thereby of retiring allowances on a graduated scale to officers of the Customs, *Sir C. E. Trevelyan* 2.

Treasury Minute, dated 30 July 1802, approving of certain compensations to officers of the Customs, on retiring through ill health or infirmity, *App. p.* 337——Minute, dated 10 August 1803, revising the terms of the Minute of July 1802, and specifying the conditions and proportions of the several allowances, *ib.* 337, 338.

Minute, dated 7 November 1807, extending the grant of allowances on retirement through ill health, to the great body of Customs' officials, as well as to those named in the Minute of August 1803, *App. p.* 338, 339——Minute, dated 26 March 1811, particularising the conditions of service and salary by which the amount of pension is to be regulated, *ib.* 339–341.

2. *Private Superannuation Fund; its Appropriation by Government:*

Abolition, by different Acts, in 1811 and 1812, of the superannuation fund of the Customs and Excise, such fund, which then amounted to 334,266 *l.* 17 *s.* 0½ *d.*, being appropriated by the Government, *Sir C. E. Trevelyan* 2 197; *Hamel* 1712. 1715—— Out of an income of 7,937 *l.*, 1,407 *l.* only was derived from the contributions of the officers, *Sir C. E. Trevelyan* 197——Grievance felt when the Customs' fund was appropriated in 1811, *Bromley* 1020.

Different sources from which the fund was made up; grants from the public revenue formed the principal portion of it, *Hamel* 1710–1712. 1732. 1739–1760——Gradual extension of the fund till it was participated in by the higher as well as the lower officers, *ib.* 1710——Scale of retired allowances under the fund; fixed first by Treasury Minute in 1802, and subsequently in 1803, *ib.*——Acts of Parliament in 1798, 1806, and 1807, relative to the augmentation of the fund by fees arising from certain offices, *ib.* 1712——By the year 1803 the fund had accumulated to 144,943 *l.*, *ib.*—— Belief that Government has been a considerable gainer by the appropriation of the fund, *ib.* 1714, 1759–1767.

Further statement as to the fund having been mainly formed by Government grants, such grants consisting of the proceeds of fees and emoluments of abolished offices *Hamel* 1732, 1743. 1748–1755——Numerous patent officers formerly in the Customs, the salaries of which were paid for life, though the duty may have been done by deputy; these paid no deductions, *ib.* 1733–1738. 1762–1764——Extent to which deductions or contributions went to form the fund; they ultimately amounted to 178,459 *l.*, *ib.* 1739–1743. 1751–1757.

Directions in the Treasury Minute of 26 March 1811, for the appropriation of the private superannuation fund, *App. p.* 340, 341.

3. *Benevolent Fund; its Operation objected to:*

Grievance as regards the Customs' benevolent fund, which subjects about 5,000 officers to pay a deduction of 1 *d.* in the pound to an insurance fund, of which only 700 take advantage, by making further payments, *Bromley* 802–816——Reason why the orphans' and widows' fund is not satisfactory to the clerks, *Willis* 1310–1312.

The benevolent fund was established by Act in 1816; how supported and administered, *Hamel* 1908–1915——Compulsory system of poundage yielding about 1,300 *l.* a year to the fund; this is not complained against, *ib.* 1909–1911—— The fund derives an income of about 4,000 *l.* a year, through an arrangement in connection with the Patent Office of "the Bill of Entry," *ib.* 1909——The poundage is almost invariably handed over to the families of those who, though contributors, have not insured, *ib.* 1910, 1911.

Report, 1856—*continued.*

CUSTOMS DEPARTMENT—continued.

4. *Aggregate Amount respectively of the Salaries, Deductions, Superannuations, and Pensions:*

The charge for superannuation allowances in England was 6,500 *l.* a year at the time of the appropriation of the private fund; the charge is now 170,000 *l.* a year, *Hamel* 1744-1747. 1759——As regards deductions from all Customs officers, at the rate of 6 *d.* in the pound, witness has made no calculation whether the same would be equal to the present charge for superannuation, *ib.* 1759, 1760. 1765–1775——From 1851 to 1855 only one in twelve of those retiring from the Customs from all causes, received superannuation, *ib.* 1931.

Considerable gain to Government in the deduction from the Customs department, as compared with the deduction from such departments as the Treasury; unfairness thereby to the Customs in making calculations upon the average of the departments generally, *Ansell* 3241. 3266–3272.

Total of 1,059,332 *l.* as the annual salaries of Customs officers and the coast guard, *App. p.* 359——Total of 183,027 *l.* as the total superannuations, *ib.*——Total of 55,512 *l.* as the compensations, *ib.*

Return of the aggregate number of persons subject to the superannuation abatements, who have been pensioned, and to whom gratuities have been granted, upon their retirement from office, during the five years ending December 1855; of the number who have died during the same period, not having quitted the service; and of the number who have voluntarily quitted the service during the same period for other pursuits, distinguishing those who have so retired under a service of ten years, and above that period, *App. p.* 360.

Return of the number of persons, arranged in five classes, together with the numbers who have entered, left, or been promoted, during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Digest of the return of 12 July 1833, as to the establishment of the department in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 388.

Table showing the number of officers superannuated during the years 1835–39, with their periods of service, and the salaries received by them at the time of retirement, *App. p.* 436.

5. *Low Salaries and Bad Prospects of the Clerks:*

Case of an officer who, after thirteen years' service, receives nominally a salary of 160 *l.* a year, but which is reduced by deductions to 116 *l.* 10 *s.* 4 *d.*, *Bromley* 799–801. 819–821——Equal hardship in the case of an officer whose nominal salary is 250 *l.* a year, the deductions therefrom, including life insurance, amount to 52 *l.* 11 *s.*, *ib.* 801. 817, 818. 821.

System of promotion in the Customs adverted to as being independent of Treasury interference, *Right hon. W. G. Hayter* 1033, 1034——In the secretary's office 38 per cent. of the clerks have resigned, or been discharged, in ten years, *Willis* 1292.

Indigent condition of the family of a Customs' officer whose remuneration is 93 *l.* 5 *s.* a year; items of expenditure in this case, *Hamel* 1863——Instance of an officer who entered the Customs at 65 *l.* a year, and who was twenty-two years in the service before he attained 110 *l.*, *ib.* 1883–1903——Remarks upon the powerful claims and inadequate salaries of those clerks who are above the lowest class, *ib.* 1949——Prejudice to the prospects of certain of the officers in not being admitted to the service till twenty-one years of age, *Hobson* 3084.

6. *Lockers and Weighers:*

Case of a locker, named Denham, who has a salary of 80 *l.* a year subject to 2 ½ per cent. deduction; items of expenditure necessary for the maintenance of the family which consists of seven persons, including a servant; they are worse off than paupers as regards food and clothing, *Hamel* 1849–1863. 1871, 1872. 1882–1897. 1927–1929——Comparison between the circumstances of mechanics, &c. and of lockers in the Customs; different points in which the former are better off, *ib.* 1851–1872. 1875–1881——Belief that 20 *l.* a year is not an unusual sum for mechanics, or persons of the same class as tidewaiters or lockers, to pay for house-rent, *ib.* 1856–1862——Circumstance of a locker being precluded from holding any other calling which might be conducted by his wife, *ib.* 1864. 1875–1881——In being at liberty to keep small shops, &c., and in not being required to dress well, mechanics are better off, *ib.* 1864–1866.

Responsible character of the situations of lockers and tidewaiters, *Hamel* 1873——A locker's place is rather better than that of a tidewaiter, but is not equivalent to a clerk's place, *ib.* 1892–1905——Lockers are however obtainable at the present rate of salary, *ib.* 1907——Calculation showing that in the case of a salary (as weigher) ascending in thirty years, from 72 *l.* to 92 *l.*, the annuity given by Government is only about one-tenth of that which an insurance office would give, taking the aggregate of such salaries, *ib.* 1931, 1932.

Report, 1856—*continued.*

CUSTOMS DEPARTMENT—continued.

6. *Lockers and Weighers*—continued.

Peculiar harshness of the superannuation tax, in the case of lockers and weighers, and in fact of all the civil servants where salaries are under 100 *l.* a year, *Hobson* 3069–3076. 3081——Statement in detail as to the annual expenses of witness, his wife, and six children; notwithstanding much privation these amount to 91 *l.* 7 *s.* 4 *d.*, whereas his salary is only 90 *l.* a year, *ib.* 3070——Important duties performed by lockers and weighers, *ib.* 3073.

Prospects of witness in regard to increase of salary; he has been sixteen years in the service, *Hobson* 3077–3079——Hours of attendance of the lockers; overtime is paid for at 1 *s.* an hour, *ib.* 3083, 3084——Provident character of lockers, &c., *ib.* 3085–3087——Hardship in always levying the deductions on the day-pay which is often stopped for absence through sickness, *ib.* 3088.

Petition, dated 11 April 1856, of the lockers and commissioned weighers of the Customs, London, whose appointments bear date subsequently to the 4th August 1829, *App. p.* 454, 455.

7. *Tidewaiters:*

The tidewaiters and tide-surveyers have salaries of from 75 *l.* to about 92 *l.* a year, *Farr* 1356——Responsible duties of tidewaiters, *Hamel* 1873——Statement showing that 20 *l.* a year is not an unusual sum for persons of similar incomes as tidewaiters to pay for house-rent in London, *ib.* 1931——A parallel between a tidewaiter and an artisan does not hold good as to position or education, *ib.*

Extremely severe and trying character of the duties performed by the tidewaiters adverted to, as compelling them to leave the service at a much earlier period of life than those in the in-door departments, and as, therefore, entitling them to a more favourable superannuation scale; their duties described, *Allen* 2532 *et seq.*——The salaries of tidewaiters are very low and insufficient, *ib.* 2533. 2538. 2540. 2542——The great object of the tidewaiters is to attain the maximum of superannuation at an earlier period of service, *ib.* 2534. 2537. 2608——Deductions from their salaries should be abolished altogether, *ib.* 2535. 2536——Twenty-five years service in the water-guard is equal to forty-nine years and 148 days in the waterside and warehousing department, and to sixty-three years and sixty days in the office department, where the hours are from ten till four, *ib.* 2538.

Average of from sixteen to eighteen hours as the daily period of tidewaiters' duties, *Allen* 2538. 2542——The day pay and salary are both taken into account in calculating the retiring allowance, *ib.* 2539. 2540——The average salary is 63 *l.* 6*s.* 8*d.*, and the highest amount of day pay that can be received in a year is 18 *l.* 5 *s.*, *ib.* 2540. 2638–2640——Overtime does not commence till fourteen hours' daily duty is performed, and then it is wretchedly paid for, *ib.* 2542——Large number of dismissals, of deaths, and of retirements without superannuation, through the severity of the work, *ib*, 2545–2547. 2609–2629——The dismissals, which are numerous, arise indirectly through the severity of the duties, *ib.* 2545, 2546.

Statements showing that out of 2,000 tidewaiters appointed since 1829 only twelve have been superannuated, and only 500 are now in the service, *Allen* 2545–2557. 2622–2624——Age at which dismissals or retirements take place, *ib.* 2613–2616. 2630–2637——Very few tidewaiters will attain superannuation at the age of sixty-five; they will probably be unfit to perform their duties at the age of fifty-three, *ib.* 2616–2621. 2631–2637——Deductions from the daily pay as well as from the salary towards the retiring allowance; hardship thereby, as deductions are often made in regard to daily pay, which is never received, *ib.* 2641–2651.

In the event of absence through sickness or accident the day pay is stopped, though the salary is often continued for six months or longer, *Allen* 2652–2658——System of medical inspection, so as to ensure that absence is really caused by sickness or accident, *ib.* 2659——Gratuitous medical attendance on tidewaiters and other subordinate Custom officers when laid up; advantage thereof; *ib.* 2660–2665.

8. *Feeling of the Officers generally in regard to Superannuation:*

Withdrawal in 1853 from the committee of civil servants of the deputy from the Customs department, *Bromley* 632——Petition subsequently got up by the department, praying for a restoration of the old scale of pensions under the Act of 1822, and a total abolition of the abatements; this was signed by about 9,000 persons, *ib.* 636–638——Distinction between the views entertained by the committee of deputies, and those entertained by the persons signing the Customs' petition, *ib.*

Signatures of 9,000 or 10,000 civil servants to a petition emanating from the Customs in favour of the abolition of deductions without reference to the formation of an insurance fund, *Willis* 1296. 1298.

Feeling of the majority of the officers that the superannuation tax should be abolished altogether, *Hamel* 1845–1847.

See also *Acts of Parliament.* *Baker, Vincent.* *Deductions.* *Extra Clerks*, 3. *Harris, D. H.* *Insurance Fund*, 5. *Private Act* (*Customs*). *Salaries.*

Day

Report, 1856—*continued.*

D.

Day Pay. Alteration necessary as regards the class of clerks upon day pay, *Bromley* 1001——Recommendation by Mr. Bromley that a separate scale of pensions be fixed for those on day pay, *App. p.* 418—— Question raised by Mr. Bromley as to the expediency in certain cases of substituting day or monthly pay in lieu of annual salary, *ib.*

See also *Customs Department*, 6, 7. *Dockyards. General Valuation and Survey (Ireland.)*

Deaths. Large proportion of the civil servants who pay deductions and retire or die without getting anything; half of those entering at twenty-five years of age die before sixty-five, *Farr* 1531–1545. 1698——About 51 per cent. out of those entering the service at twenty-five would die before attaining sixty-five years of age, *Willis* 1225–1227.

Return of the aggregate number of civil servants in each department subject to the superannuation abatements who have died during the five years ending 31 Decembr 1855; distinguishing those who died under a service of ten years, and above that period, *App. p.* 360.

Return containing the number of deaths in the several public offices and departments during the five years ending December 1853, *App. p.* 374–381.——*See* also *Deductions*, 5.

Deductions:

1. *Outline of System as laid down in Treasury Minutes.*
2. *Intention of the Act as to the relative Amount of the Deductions and Superannuations.*
3. *Annual and Aggregate Amount of the Deductions.*
4. *Excessive Amount with reference to the Charge for Superannuation.*
5. *Small Proportion of the Contributors who are Pensioned.*
6. *Doubt as to the Amount being in excess of the Charge to be met.*
7. *Data on which Calculations are based; difficulty hereon.*
8. *Generally as to the Policy of a System of Deduction.*

1. *Outline of System, as laid down in Treasury Minutes:*

Reference to Minutes of the Treasury, in August 1821 and January 1822, recommending a system of deduction, *Sir C. E. Trevelyan* 2. 11——Allowances were paid without deductions from 1824 till 1829, when the Treasury, by a Minute dated 4 August, directed that, in the case of all persons thenceforward appointed, there should be a deduction of 2½ per cent. on salaries under 100*l.* a year, and of 5 per cent. on salaries above that amount; extract from this Minute read, *ib.* 23. 32–38. 45, 46—— The scale of deductions laid down by the Treasury Minute of 1829 is decidedly less favourable to the civil service than that laid down by the Act of 1822, *ib.* 33–35—— General authority and specific grounds on which the Lords of the Treasury considered themselves justified in issuing the Minute of August 1829, *ib.* 39–42. 44–46. 50–56—— Reference to the words of the Treasury Minute of 4 August 1829, as to the object of the deductions, *ib.* 66.

Argument that the retrospective effect of the Act of 1834, as regards the superannuation of those entering the service between 1829 and 1834, was not justified by the Treasury Minute of 1829; words of the Minute adverted to hereon, *Hamel* 1931. 1955–1977——Reference to the Minute of 1829, and to the terms used therein as to the basis of the Act of 1834, *Right Hon. Sir J. Graham* 2900. 2902. 2913, 2914——The late Mr. Goulburn was the author of the Minute of 1829, *Right Hon. Sir F. T. Baring* 2982.

Treasury Minute, dated 10 August 1821, laying down certain regulations whereby the persons thenceforth receiving superannuation allowances are to be called upon to contribute to a superannuation fund, *App. p.* 341, 342——Recommendation, in the foregoing Minute, that the contributions be 5 per cent. on salaries of 100*l.* a year, or upwards, and that, in certain specified cases, there be a contribution over and above that of 5 per cent., *ib.* 341——Direction by the Minute that no superannuation be granted, except by the Treasury, *ib.* 342.

Revision in Treasury Minute of 8 January 1822, of the contributions directed by the Minute of 10 August 1822, in the case of salaries above 100*l.* a year, *App. p.* 343—— Direction in the Minute of 8 January that the deduction be 2½ per cent. in the case of salaries above 50*l.* and under 100*l.* a year, *ib.*

Minute, dated 25 June 1824, directing the repayment to the several public offices of the sums contributed by them, up to that period, towards a superannuation fund, *App. p.* 344–346.

Minute, dated 4 August 1829, directing that a distinct intimation be given to persons entering the service after that date that they will be subject to a deduction from salary, *App. p.* 346, 347——Sundry offices or departments specified, in which there shall be a

Report, 1856—*continued.*

DEDUCTIONS—continued.

1. *Outline of System as laid down in Treasury Minutes*—continued.

deduction of 5 per cent. from salaries exceeding 100*l.* a year, and 2½ per cent. on salaries not exceeding 100*l.* a year, *App. p.* 346–347.

Minute, dated 15 January 1832, directing the investment of deductions amounting to above 100*l.* from any department in Exchequer bills, *App. p.* 348, 349.

Minute, dated 14 November 1834, directing that the deductions in each department should be applied towards the payment of the retired allowances in such department, *App. p.* 349.

2. *Intention of the Act as to the relative Amount of the Deductions and Superannuations:*

Belief that it was never intended by the Act of 1834 that the whole of the superannuation charge should be paid by the deductions, the wording of the Act being that they were "to reduce prospectively the charge," &c., *Sir C. E. Trevelyan* 86; *Bromley* 945. 1024; *Farr* 1428. 1442; *Hamel* 1807, 1808. 1814–1824.

The Act of 1822 provides for the payment of only half the pensions out of deductions from salaries, *Sir C. E. Trevelyan*, 86——Expediency of repealing the Act of 1834, if, as stated, the deductions are unjustly large, *ib.* 110. 180–186——Argument to the effect that the Treasury have acted in accordance with the instructions of the Act of 1834 (that the deductions should all be absorbed in pensions) but that a *primâ facie* case having been made out that the deductions are more than sufficient, the spirit of the Act, as well as the equity of the case calls for a revision of the arrangement, *ib.* 250, 251. 283–286. 304, 305.

Object of the Act of 1834, that the deductions should operate to a very considerable extent in diminution of the burthen of superannuation, both prospectively and retrospectively, *Right Hon. Sir J. Graham* 2904. 2909–2923. 2957–2959.

3. *Annual and Aggregate Amount of the Deductions:*

The deductions in 1854 amounted to 61,214*l.*, *Sir C. E. Trevelyan* 78–81——Aggregate payments, up to the end of 1852, of 39,700*l.* to persons subject to deductions, whereas the aggregate of the deductions at the same period amounted to 621,589*l.*; *ib.* 81. 83——Partial operation of the Act of 1834, for the first few years after its passing, there being scarcely any superannuations to be met out of the deductions, *ib.* 102, 103.

The contributions now amount to about 800,000*l.* after paying the charge for pensions to the contributors; it is an increasing amount, *Sir C. E. Trevelyan* 297; *Bromley* 939, 940. 1027, 1028——The deductions amount to an aggregate sum of about 760,000*l.*, after payment of the charge for pensions, *Willis* 1240——The deductions, plus interest, are now over a million sterling, *Farr* 1492. 2186.

Account of the amount of deductions in each of the years 1834-54, *App. p.* 373.

4. *Excessive Amount with reference to the Charge for Superannuation:*

Calculation that the deductions under the Act are and will continue to be more than sufficient to meet the charges for superannuation, *Sir C. E. Trevelyan* 130. 152–155. 176–179. 272–282. 287–304.; *Bromley* 835–839. 847–855. 866–868. 944. 1026——Anticipated large increase of the fund accumulated from deductions (such fund already amounting to about 800,000*l.*) before the pensions arrive at their maximum, *Sir C. E. Trevelyan* 297; *Bromley* 939, 940. 1027, 1028——Belief as to the accuracy of a calculation in 1853, that the contributions under the Act of 1834 would not only meet the charge of pensions, but that the surplus amount would, by the year 1901, accumulate to a fund of more than 5,000,000*l.*, producing, at 3 per cent., more than the probable total charge of the pension list, *Bromley* 1026——At the present time the public at large are benefited at the expense of the civil servants, *ib.* 1029.

Calculation that the deductions would, in fifty years, produce interest sufficient to defray the whole charge for the pensions in perpetuity, *Willis* 1236——Nearly 350,000*l.* a year, or the difference between the present and the future superannuation list, will be gained by the future public, *ib.* 1241–1253——The deductions in future are calculated at 94,000*l.* a year, the charge for pensions being estimated at 200,000*l.*; suplus amount nevertheless, of the deductions, if funded as they ought to be, *ib.* 1242–1261.

Gain to the Government or the public, had the deductions been invested in Consols, and applied to the pensioning of those only who paid them, *Farr* 1480. 1492 *et seq.*—— Period at which the deductions and the charge would reach their maximum; period also in which the annual charge would overtake the annual deductions, *ib.* 1508. 2176-2193 ——Though difficult to form any accurate calculation as to the deductions from ascending salaries, whether too large or too small, witness considers that on the whole salaries pay more than should in equity be required, *ib.* 1508. 1575.

Estimated large surplus available if the contributions of 2½ per cent. and 5 per cent., since 1829, had been funded, *Hamel* 1775–1796——Larger amount of the superannuation.

DEDUCTIONS—continued.

4. *Excessive Amount with reference to the Charge for Superannuation*—continued.

superannuation allowance to any one contributor, under the present system, than of a deferred annuity, if purchased at the same rate in an insurance office, *Hamel* 1778–1781. 1793, 1794——Taking the case of all who contribute, whether superannuated or not, Government is decidedly a gainer, *ib.* 1782–1796.

Under the discretion given in the Treasury minute, the pensions may be reducible by a tenth, or even a fifth; this is not considered in witness's calculations, *Farr* 2147–2150. 2175. 2215——Calculation for the purpose of showing the operation of the whole fund; the general result is, that the present value of the contributions at the age of twenty, is 109*l.*, and of the pension, 81*l.*, *ib.* 2150–2154——In calculating that when the present system reaches its maximum Government will make a large profit, witness assumes that the deductions are funded, *ib.* 2155–2167.

Concurrence generally in Dr. Farr's conclusion that the five per cent. deduction is more than sufficient to provide for the superannuation allowances, *Edmonds* 3096–3098. 3102. 3133–3136; *Ansell* 3173 *et seq.*; *Hardy* 3297–3299. 3315, 3316. 3351–3356——Conclusion, as founded on the sickness of the general population, that only one in forty of the civil servants, above twenty years of age, ought to be suffering from permanent sickness or incapacity for light labour, and that an annual contribution of 1*l.* 10*s.* would suffice to provide a pension of 100*l.* a year for each person permanently disabled, at any age above twenty, *Edmonds* 3142.

Larger deductions paid by the civil servants than would be necessary if they formed a fund of their own, *Hardy* 3300, 3301. 3377–3382——Witness could prepare a statement of the proper mode of dealing with the deductions, so as to be fair to the civil servants and to the Government, *ib.* 3384–3386.

Value of 109*l.* as that of the contribution, and of 81*l.* as that of the pension, in a case representing approximately the whole of the contributors under the Act, *App. p.* 432.

Annual premiums which would provide the pensions allowed on a fixed salary, and on two ascending salaries, the pension ranging from three to eight-twelfths of the salaries, according to the terms of service as fixed by Superannuation Act, *App. p.* 446.

Table showing the premiums which would provide pensions on Mr. Edmonds' hypothesis, founded on returns as to sickness, *App. p.* 448.

5. *Small Proportion of the Contributors who are Pensioned:*

Belief as to the correctness in the main of a calculation made by Mr. Bromley and Dr. Farr, and of a statement in a petition signed by more than 9,000 civil servants, that not more than one in ten of those paying deductions can be superannuated, *Sir C. E. Trevelyan* 130–145——Consideration of a return which shows that, out of 14,000 civil servants 176 died, 276 were superannuated, and 509 resigned; fallacy in founding calculations hereon, *ib.* 136–145. 252–267——Further expression of the opinion that a very large proportion of those servants appointed since 1829, do not obtain superannuation allowances, *ib.* 268–271——An Admiralty return, comprised in some calculations by Dr. Farr, as referred to by Sir C. Trevelyan, is not to be relied upon as any basis for calculating the number who do not get the superannuation allowance, *Bromley* 829–834——The calculation that only one in eight of those paying the deductions is superannuated, is made by Dr. Farr; witness makes the proportion one in seven, *Hamel* 1834–1844.

Return of the aggregate number of civil servants (in each department) subject to the superannuation abatements, who have been pensioned, and to whom gratuities have been granted upon their retirement from office, during the five years ending 31st day of December 1855; of the number who have died during the same period, not having quitted the service; and of the number who have voluntarily quitted the service during the same period for other pursuits, distinguishing those who have so retired under a service of ten years, and above that period, *App. p.* 360.

6. *Doubt as to the Amount being in Excess of the Charge to be met:*

Doubt as to the Government making a profit by any possible means even if the deductions had been funded, *W. F. Stephenson* 2687, 2688——The present question really turns upon whether the deduction is too much or too little for what is given for the deduction, *ib.* 2785–2792.

Any surplus from the deductions, after meeting the charge for superannuation, is justly available for the general purposes of the State, and does not constitute a grievance among the civil servants, *Right Hon. Sir J. Graham* 2957–2959. 2963——A profit was not contemplated upon the deductions, nor does witness think it will arise, *ib.* 2960–2962.

Belief that the deductions are not equal to the ultimate charge; calculation hereon, showing that the deductions, allowing them to accumulate interest, would produce 200,000*l.* a year, against a charge of 300,000*l.* a year, *Right Hon. Sir F. Baring* 3005–3007. 3013–3022.

Report, 1856—*continued.*

DEDUCTIONS—continued.

7. *Data on which Calculations are based; Difficulty hereon:*

Particulars as to the data on which calculations have been founded by witness, *Willis* 1208 *et seq.*; *Farr* 1346 *et seq.*——It is calculated that the ultimate charge for the pensions will not be incurred till the year 1899, or in seventy years' time from 1829; grounds for this assumption, *Willis* 1236. 1246; *Farr* 1508. 2176-2193——Witness cannot discover the data for fixing the deduction at 5 per cent. upon salaries above 100 *l.* a year, *Farr* 1508——Difficulty of accurately calculating to what extent the deductions (supposing them to be funded) are more than sufficient to meet the allowances to the contributors, *ib.* 1508. 1575-1596——Propriety in estimating the value of the deductions if paid into an insurance office or into the hands of Government, of calculating upon the plurality of members, *Hamel* 1778-1792.

Examination as to the data upon which witness's calculations are based, more especially as to the assumption that the retirements take place at the age of sixty-five, *Edmonds* 3103 *et seq.*——Suggested data to be derived from the public offices as a means of accurately calculating the precise proportion to be deducted for superannuation, *Ansell* 3185-3194. 3252-3254. 3273-3276——Reasons why witness does not base his calculations entirely upon the present system of superannuation of the civil servants, *Hardy* 3317 *et seq.*——Mode of calculation adopted by witness without reference to any particular period as that at which the fund would attain its maximum, *ib.* 3417-3423.

Great difficulties necessarily attending calculations in regard to the prospective amount of the deductions and the pensions; witness has a strong feeling of insecurity in those which have been placed before the Committee, *Right Hon. Sir F. Baring* 3016-3018. 3022, 3023.

Actual premiums required at the ages of twenty and twenty-five for ensuring pensions of 100 *l.* or 200 *l.* a year during every year of infirmity, either from disease, accident, or old age, *App. p.* 432.

Table showing, roughly, the progress of a society for granting deferred annuities and pensions in sickness or infirmity; diagram in connexion with and illustration of such table, *App. p.* 436, 437.

Table showing the amount of money accumulated in a society such as that in the foregoing table after payment of the annuities and pensions in sickness and infirmity, if each paying member contribute 1 *l.* a year; the money is not assumed to yield any interest, *App. p.* 438——Diagram in illustration of such accumulation, *ib.*

Paper prepared by Dr. Farr, containing data for determining the values of premiums to provide pensions on account of infirmity from disease, from accidents, or from old age; sundry calculations thereon, *App. p.* 439 *et seq.*——Life and pension table, with interest of money at 3½ per cent.; explanations thereon, *ib.* 445, 446.

8. *Generally as to the Policy of a System of Deduction:*

Decided objection on several grounds to stoppages from salaries as an equivalent for superannuations, *Sir C. E. Trevelyan*, 168-175. 197. 309 *et seq.*; *Bromley* 639 *et seq.* 869, 870. 937. 1025; *Willis* 1307; *Farr* 1506. 1516. 1599-1605; *Hamel* 1712 *et seq.*; *Tilley* 3450-3455——If the pensions were equivalent to the deductions, the present system would still be most inexpedient and impolitic, *Sir C. E. Trevelyan* 329, 330——Mode in which the system of abatement deprives the Government of freedom of action in dealing with its servants, *ib.* 463-469——Tendency of the abatements to increase both the salaries and the pensions, *ib.* 469——Extract from a document containing the arguments of the clerks against the tax in 1821, *Bromley* 726, 727——Position in which the civil servants might have been placed by Government if the deductions proved unequal to the charge; they would still have cause of complaint, *ib.* 1021-1025.

Witness earnestly appeals for the intervention of the Committee in favour of the total abolition of the tax, *Hamel* 1977 *et seq.*——How far the payment of the deductions can be said to afford better security for retired allowances than an Act of Parliament could afford, *ib.* 1983-1990. 1944-1997——The present system of deductions is unsound in principle, and both inequitable and impolitic in practice, *W. H. Stephenson* 2670 *et seq.*——Impolicy of maintaining a system which engenders a sense of injustice, and disturbs those relations which ought to subsist between employer and employed, *ib.* 2678.

Further statements by Mr. Bromley in favour of the abolition of deductions, *App. p.* 414. 416.

Argument to the same effect by Mr. Locock, of the Colonial Office, *App. p.* 426-432.

Decided approval of the system of deduction towards superannuation as being a most salutary check upon the good conduct of the civil servants, *Right Hon. Sir J. Graham* 2910. 2934. 2955. 2965-2967——Concurrence in opinion of Mr. Tierney, Lord Althorpe, Mr. Harris, Mr. Goulburn, and Sir Henry Parnell as to the soundness of the principle of deductions as an equivalent for superannuation, *ib.* 2934——Notwithstanding the existing dissatisfaction witness considers the present arrangement the best that could have been adopted, *ib.* 2940-2946. 2954-2959.

Security

Report, 1856—*continued.*

DEDUCTIONS—continued.

8. *Generally as to the Policy of a System of Deduction*—continued.

Security given by the system of deductions for the continuance of pensions, and for the administration of equity to the civil servants, *Right Hon. Sir J. Graham* 2941, 2942; *Right Hon. Sir F. Baring* 2990–2995.

Resolution of the Committee that it is desirable to do away with the system by which a portion of the salaries of civil servants is deducted on account of superannuation allowances, *Rep. p.* xi.

See also *Abolition of Office. Accounts. Acts of Parliament. Actuaries. Ages (on Retirement). Ascending Salaries. Breach of Faith. Capitalization of Deductions. Customs Department. Deaths. Discontent. Dockyards. East India Company's Service (Labourers' Pension Fund). Exemptions. Families of Deceased Officers. Fixed Salaries. Foreign Service. Free Salaries and Pensions. Fund. Illegality. Injustice. Inland Revenue Department. Insurance Fund. Insurance Offices. Length of Service. London and North Western Railway Company. Oppression. Partiality. Pensions and Superannuations. Political Officers. Post Office. Resignations and Dismissals. Salaries. Select Committee of* 1828. *Terms of Appointment. Uniform System.*

Diplomatic Service. The diplomatic service, though very different in its conditions from the civil service generally, should equally be subject to deductions from salaries, *Sir C. E. Trevelyan* 201–227——More liberal arrangements of pensions for diplomatic servants (independently of deductions) than for the civil servants, *ib.* 205. 218–222.

Statement respectively of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Discontent. Constant discontent produced by the operation of the Act of 1834, *Sir C. E. Trevelyan*, 109. 111, 112——The Bill before the Committee contains many provisions unsatisfactory to the civil servants, whose main objection, however, is, that the question of abatements is not dealt with, *Bromley* 840–843——Strong objection to the Bill in not conferring any immediate benefit on the civil servants, though it certainly greatly improves their prospects, *Farr* 1706——Feeling of discontent, but not of disaffection, so long as the tax is continued, *Hamel* 1977——Heartburning and discontent, as at present, will continue to exist under any system of deductions for superannuation, *ib.* 1978.

Absence of complaint, till a recent period, as to the operation of the system, *Right Hon. Sir J. Graham* 2924——Unreasonableness of the discontent of the civil servants, though their efforts to better their condition are only natural, *ib.* 2956.

See also *Committee of Civil Servants. Customs Department. Deductions. Extra Clerks. Post Office. Salaries.*

Dismissals. See *Resignations and Dismissals.*

Dissatisfaction. See *Discontent.*

DOCKYARDS:

1. *Complaint by Artisans, &c., as to their Low Scale of Pension.*
2. *Their Position compared with that of Men in Private Dockyards.*
3. *Unduly Low Salaries in consideration of Exemption from Deductions.*
4. *Generally as to the Scale of Fortieths.*
5. *Suggested Application of a more Liberal Scale of Superannuation.*
6. *Documents laid before the Committee.*

1. *Complaint by Artisans, &c., as to their Low Scale of Pension:*

The artificers in the dockyard, and an inferior class, termed leading men, are paid in day-pay, and receive a fixed amount of pension, *Spence* 2009–2011——The average age of professional officers when they commence their salary on the scale of twelfths is thirty-nine, *ib.* 2012——Illustration of the larger amount of retiring allowance granted under the old scale to clerical officers than to professional officers, *ib.* 2026–2040. 2062 *et seq.*

After the period of apprenticeship, ending at twenty-one years of age, there is a servitude of 15 years, at the least, before an artificer is placed on a salary entitling him to superannuation on the scale of twelfths, *Spence* 2078. 2108–2111——Under the new scale witness calculates that a clerical officer in the dockyards at 250 *l.* never gets a retiring allowance of more than eight-twelfths, and that a professional officer retiring at the same salary cannot realise more than five-twelfths, *ib.* 2118——Annuities, without reference to the scale of fortieths, are granted to workmen disabled by accident, even though they serve only for a limited period, *ib.* 2119–2125.

The artisans are worse off than those under the Superannuation Act, or under the scale of fortieths, *E. Stephenson* 2231–2239——As a shipwright, witness is not under the Superannuation Act, nor under the scale of fortieths, *ib.* 2286, 2287——Different regu-

Report, 1856—*continued.*

DOCKYARDS—continued.

1. *Complaint by Artisans, &c., as to their Low Scale of Pension*—continued.

lations in regard to the pensions respectively of the dockyard artisans, superior labourers, and common labourers, *E. Stephenson* 2288–2295——Insufficiency of the scale of retiring allowance for artisans, it being only 20 *l.* a year at twenty years' service, and 24 *l.* at thirty-five years' service, *ib.* 2288, 2289. 2293 *et seq.*

The superior class of labourers receive a pension of 15 *l.* a year at twenty years' service, and 20 *l.* at thirty-five years' service, *E. Stephenson* 2288. 2290, 2291——The lower class of labourers get 10 *l.* at twenty years' and 15 *l.* at thirty-five years', *ib.* 2288. 2292. 2355–2360——Only a small portion of the artisans, &c., receive the anticipated pension, though all enter the service in expectation of it, *Crowder* 2380——Regulation by which extra time has lately been allowed for, though there is no direct pay for it, *ib.* 2383, 2384.

2. *Their Position compared with that of Men in Private Dockyards:*

Comparison of the wages and privileges of artisans in Government dockyards and private dockyards; considerably better position of the latter class, *E. Stephenson* 2297 *et seq.* 2366–2380. 2385–2406——Witness, as shipwright, receives 4 *s.* a day, whereas shipwrights in private employment get 5 *s.* 3 *d.*, *ib.* 2297. 2390, 2391——Gratuitous medical attendance in the event of accident is not much of a boon, *ib.* 2313–2317——Reasons for artisans continuing in Government employment, notwithstanding the low rate of remuneration, *ib.* 2353——Advantage of the constant employment and regular payment, *ib.*

Extent to which there is a demand for employment in Her Majesty's dockyards, *E. Stephenson* 2378–2380. 2388——Inducement to enter the service afforded by the hope of pensions; advantage to Government thereby, *ib.* 2380. 2388, 2389——Further reference to the remuneration of witness and his fellow workmen as being low and illiberal, and much less than that in the merchant service, *ib.* 2390–2406.

Customs in private yards adverted to, as entailing expenditure not incurred by Government artisans, *Crowder* 2380–2382——Demand in private service for men who have worked under Government discipline in dockyards, *E. Stephenson* 2385–2387——Superior men in the merchant service very rarely enter Government dockyards, *ib.* 2886.

3. *Unduly Low Salaries in consideration of Exemption from Deductions:*

The dockyard officers on day-pay, or under 200 *l.* a year, do not directly pay deductions, but in consideration of their pensions they receive lower wages than they otherwise would do, *Spence* 2041–2051. 2088–2102——The arguments constantly used for not raising the low wages of the artisans is, that they receive pensions without paying deductions, *E. Stephenson* 2229, 2230——The artisans and labourers do not directly pay deductions in consideration of their pensions, *ib.* 2296, 2297——Argument that in the low rate of wages received by them deductions are however practically levied, *ib.* 2297 *et seq.*——Indirectly there is a deduction of nearly 1 *s.* a day for the pension, *ib.* 2322–2325——Calculation that the artisans indirectly pay nearly 30 per cent. for their pensions as compared with the usual deduction of 5 per cent. *ib.* 2338.

4. *Generally as to the Scale of Fortieths:*

Opinion as to the scale of fortieths (more especially as regards the earlier steps) being more favourable than the ordinary superannuation scale, *Sir C. E. Trevelyan* 196. 559–562——Dockyard salaried officers from 100 *l.* to 150 *l.*, or 200 *l.* a year, are pensioned on a scale called the scale of fortieths, *Spence* 2011. 2021, 2022——Considerable hardship to which the professional officers are subject in regard to their pensions, the period of apprenticeship not counting at all, and their services when on day pay, and as salaried officers under 200 *l.* a year, being counted on the scale of fortieths, *ib.* 2012 *et seq.*——Object of the scale, which applies to inferior dockyard officers having fixed salaries less than 200 *l.* a year, *W. H. Stephenson* 2849–2852——Complicated calculation necessary in regard to the retiring allowance of officers who have risen from being under the scale, *ib.* 2853–2855.

5. *Suggested Application of a more Liberal Scale of Superannuation:*

The main desire of the professional officers is to be placed on the same footing as the clerks, and to have their salaried time under 200 *l.* a year taken into account, *Spence* 2052–2062. 2077 *et seq.* 2126, 2127——Willingness of artificers or professional officers having less than 200 *l.* a year to pay deductions for superannuation if treated on the whole as clerical officers are treated, *ib.* 2054–2062. 2077–2079——Any officer placed on salary should at once come under the Act, *Spence* 2085; *W. H. Stephenson* 2856.

Though the deductions are not directly exacted whilst the artificers are on weekly wages, still that period should be taken into account in calculating the retiring allowance when they have become salaried officers, *Spence* 2086–2102——Peculiar qualifications required in professional officers, and peculiarly heavy duties to which they are subject

Report, 1856—*continued.*

DOCKYARDS—continued.

5. *Suggested Application of a more Liberal Scale of Superannuation*—continued.

subject adverted to as enhancing their claim for being placed in the same position as the clerical officers, *Spence* 2126, 2127——Anxiety of the artisans to be placed under the provisions of the Bill before the Committee; benefit to the service thereby, *E. Stephenson* 2340, 2341. 2361–2365.

6. *Documents laid before the Committee:*

Return of the number of persons in dockyards, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 376, 377.

Amended regulations, dated 14 March 1853, for admission and promotion in the dockyards, *App. p.* 419, 420——Particulars as to the age, salary, &c. of officers of Portsmouth Dockyard, *ib.* 420.

Table showing the comparative servitude, pension, &c. of an average case of a professional officer, with a similar one of a non-professional officer, clerk, messenger, or other person who may have been paid at a rate per annum, instead of per diem, *App. p.* 424.

Table showing the pensions awarded to the professional officers, a non-professional officer, clerks, and a messenger, whose names are mentioned, with their respective servitude, salaries, &c. as extracted from the Navy Estimates for the year 1855–56, *App. p.* 424.

Petition of the artificers and labourers of Devonport Dockyard praying for increased superannuation allowance, *App. p.* 457.

Petition of mechanical officers whose salaries are under 200 *l.* a year, *App. p.* 468.

Petition of the artisans and workmen of the dockyards at Woolwich and Deptford, *App. p.* 472.

See also *Ash, Mr. Cotsell, George. Exemptions. Fincham, Mr. Fullagar, Mr.*

E.

East India Company's Service (*Labourers' Pension Fund*). Witness has devised a plan of tables founded upon a table (in M'Culloch's "Statistics of the British Empire") which is derived from actual observation of the operation of a pension fund in London for workmen under the East India Company, *Farr* 2128, 2129. 2205–2209——Calculations founded thereon in regard to the proportion of the civil service deductions to the superannuations, *ib.* 2129 *et seq.*——Operation of the fund further adverted to by Dr. Farr, *App.* 439, 440.

Corroboration of the calculations of Dr. Farr as founded upon returns as to the operation of the fund, *Hardy* 3297–3299. 3315, 3316. 3351–3356——The data afforded for working the fund are if anything more favourable to Government than the data afforded by the civil service system, *ib.* 3322. 3329–3331. 3399–3416——Further evidence as to the data derived from the experience of the fund; effect of the out-door employment of the contributors upon their health and retirement, as compared with the in-door employment of the civil service, *ib.* 3397–3416.

East India House. Comparison of the salaries given in the East India House with those of the public civil servants; much more liberal character of the former, *Bromley* 657.

Ecclesiastical Commission (*England*). Return of the number of officers, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 376, 377.

Ecclesiastical Commission (*Ireland*). Petition of the clerks in the office of the Commissioners, *App. p.* 472, 473.

Edmonds, Thomas Rowe. (Analysis of his Evidence.)—Actuary to the Legal and General Life Assurance Society; since 1827 has been familiar with calculations as to life insurance, 3089–3094——Evidence to the effect that the deductions from the salaries of the civil servants are more than sufficient to meet the charge for superannuation, 3095 *et seq.*——Concurrence generally in the calculations of Dr. Farr, 3096–3098. 3102. 3133–3136.

In the case of fixed salaries the deductions are more especially heavier than is required to meet the charge, 3097. 3118–3124——In the case of ascending salaries the calculation is very difficult, but witness believes that even there the deductions are too large, 3123, 3124. 3131–3144——Examination as to the data upon which witness's calculations are based, more especially as to the assumptions that the retirements take place at the age of 65; 3103 *et seq.*——Difficulties in the way of insurance offices undertaking the superannuation charge in return for the deductions, 3125–3127.

Report, 1856—*continued.*

Edmonds, Thomas Rowe. (Analysis of his Evidence)—*continued.*

Data for the conclusion that only one in forty of the civil servants above twenty years of age ought to be suffering from permanent sickness or incapacity, and that an annual contribution of 1 *l.* 10 *s.* would suffice to provide a pension of 100 *l.* a year for each person permanently disabled at any age above twenty years, 3142.

Efficiency (Civil Servants). See *Qualifications, &c.*

Excess of Deduction. See *Ascending Salaries. Customs Department,* 4. *Deductions,* 4. 5. 6. 7. *Fixed Salaries. Insurance Offices.*

Exchequer, Court of. Case of an officer formerly connected with the Court of Exchequer who now receives in superannuation and compensation allowances, 2,657 *l.* a year, besides a salary of 1,800 *l.* a year, *Sir C. E. Trevelyan* 368.

Excise Charity Fund. Appropriation of this fund (formed in 1686) by the Government subsequently to the passing of the general Act of 1810, *Sir C. E. Trevelyan* 2——Small amount of the pensions granted out of the fund before it was appropriated by Government, *ib.* 197.

Extract from the "Warrant book not relating to money, No. 5," dated 1 February 1686, directing a deduction of 3 *d.* from all salaries in order to raise a Bank of Charity, *App. p.* 425.

See also *Customs Department,* 2. *Inland Revenue Department.*

Exemptions. Difference between the Bill of 1834 and the Act of 1834, as regards increases of salaries of persons appointed before 1829; exemption by the Act of all such salaries from deduction, *Sir C. E. Trevelyan* 67–73——About two-thirds of the public civil servants, or those appointed since 1829, pay deductions, *ib.* 74–76; *Farr* 1522, 1523——Exemption of 24,378 workmen, &c. employed in the Admiralty, Ordnance, and Post-office departments, who are moreover entitled to pensions more favourable than those granted under the superannuation scale, *Sir C. E. Trevelyan* 81. 186–196——Unequal (as well as unjust) operation of the Act in exempting a large class of public servants from deductions, *ib.* 186, 187——Exemption of diplomatists, judges, officers of the courts of justice, &c., *ib.* 186. 190.

Objection to the present system of superannuation tax in its being a partial measure, and affecting only the middle class of public servants, while the higher and lower classes are exempted, *Bromley* 722–726——Alteration necessary in the Bill in order to meet the case of those who entered the service previously to 1829, whom, however, the Bill is not intended to affect, *ib.* 1010, 1011——Exemption by the Act of 1834, of all persons entering previously to 1829, the measure being thus purely prospective, *Right Hon. Sir J. Graham* 2904, 2905.

See also *Diplomatic Service. Dockyards. Judicial Establishments. Partiality. Political Officers. Post Office,* II.

Extra Clerks:

1. *Present Practice in regard to Superannuation; Amendment desirable.*
2. *Board of Works (Dublin).*
3. *Customs.*
4. *Poor Law Office (Dublin).*
5. *Treasury.*

1. *Present Practice in regard to Superannuation; Amendment desirable:*

Pension to which extra clerks of a permanent character, and appointed previously to the Act of 1822, were entitled, *Sir C. E. Trevelyan* 533——Explanation as to the Treasury minute, dated 27 January 1824, by which all extra clerks appointed subsequently to that date were excluded from pensions, *ib.* 533–556. 558. 572——Origin of the Treasury minute of 11 April 1845, for the purpose of modifying the minute of 1824, and placing those extra clerks appointed subsequently to 1822 upon the same footing as those previously appointed, *ib.* 533–536. 557, 558. 575–580.

Great value of extra clerks to the civil service; distinct duties performed by them, *Sir C. E. Trevelyan* 536, 537. 581–583——Double discouragement to which extra clerks are still unjustly subject in regard to deductions from their pensions; this should at once be remedied, and they should be placed on the same footing, as regards superannuation, as other civil servants, *ib.* 538–554. 568–584——Anxiety of the extra clerks to come under the Superannuation Act, *ib.* 538. 542–546——Extent to which the Treasury have, in practice, mitigated the severity of the rule in regard to the deductions from the pensions of the extra clerks, *ib.* 552. 555. 558. 572, 573——Provisions of the Act of 1834 adverted to; the minute of 11 April 1845 was not made in consequence of deficiencies of such Act, *ib.* 575–580.

Extra clerks, in wishing to pay deductions, do so merely for the sake of securing a permanent footing, *Bromley* 684——Propriety of removing the present anomalous system,

Bromley

Report, 1856—*continued.*

Extra Clerks—continued.

1. *Present Practice in regard to Superannuation, &c.*—continued.

Bromley 1001——Authority under which pensions may be given to the supplemental clerks, *W. H. Stephenson* 2840–2843. 2846.

Treasury minute, dated 27 January 1824, granting superannuation allowances to extra clerks, appointed previous to the year 1822, at a rate of at least ten per cent. less than established clerks, *App. p.* 350.

Treasury minute, dated 3 April 1835, to the effect that extra clerks, as such, are not to be subject to deductions, and that, if placed on the permanent establishment, and subject to deductions, their length of service, in respect of superannuation allowance, is not to include the time which they served as extra clerks, *App. p.* 351.

2. *Board of Works (Dublin):*

Long services of supernumerary clerks in the office; their fitness for permanent appointment, *Bliss* 2517–2519.

Petition of the supernumerary clerks and draftsmen attached to the office, *App. p.* 471, 472.

3. *Customs:*

Salutary Treasury regulation recently, that the extra clerks are not to be considered as having any claim to permanent appointments, *Hamel* 2001, 2002——Belief that no extra clerks have been appointed who have been rejected by the examiners of candidates for the civil service, *ib.* 2003——Remuneration of the extra clerks; there is no difficulty in finding qualified ones, *ib.* 1898–1906——Necessary employment of extra clerks in the Customs, mostly for short periods, *ib.* 1998–2001.

4. *Poor Law Office (Dublin):*

Witness has been a supernumerary clerk in the office for eight years, *Bliss* 2486–2488——The supernumerary clerks consider it a hardship that they are not entitled to any superannuation allowance, and that their services are liable to be dispensed with at any time, instead of being made available for other departments, *ib.* 2489–2502——Anxiety of these clerks to be placed under the Superannuation Act; their claims to that effect, *ib.* 2497–2526——Important training undergone by supernumerary clerks adverted to as a reason for making them permanent servants of the Crown, *ib.* 2506. 2517–2520.

5. *Treasury:*

Heavy deductions made from the retiring allowance of Treasury extra clerks, who have recently been considered as entitled to superannuation; they pay no deductions, *Sir C. E. Trevelyan* 533. 538 *et seq.*; *W. H. Stephenson* 2782–2784. 2836–2839. 2846, 2847——Reason for there being a special abatement of ten per cent. from the retiring allowance to be granted to the extra or supplemental clerks, who are practically permanent clerks, *W. H. Stephenson* 2836–2839. 2846, 2847.

See also *Baker, Vincent.* *Temporary Clerks.*

F.

Factories and Mines, Inspectors of. Return of the number of persons in the Inspectors' departments, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 374, 375.

Families of Deceased Officers. Frequent applications received at the Treasury from the widows and orphans of those who paid deductions for many years, and died in the service, *Sir C. E. Trevelyan* 111–113——Hardship upon the families of those who die in the service after having paid the tax, *Farr* 1535, 1536—— Disapproval of continuing the deductions as at present, with an amendment, that in case of death they be given to the family of the deceased, *ib.* 1567–1570——Letter from the widow of a surveyor of taxes, in which the inexpediency of the superannuation fund, and the want of a fund for the families of deceased officers, is forcibly illustrated, *ib.* 1622–1624.

Conviction that the best course is to leave it to the servants of the Crown to provide for their own families, *Hamel* 1977——Impolicy of the state undertaking to make provision for the widows and children of the civil servants, *Right Hon. Sir J. Graham* 2945.

See also *Hume, the late Mr.* *Insurance Fund.* *Peel, Right Hon. Sir Robert (the late).* *Rendall, Gertrude.*

Report, 1856—*continued.*

Farr, William, M.D., F.R.S. (Analysis of his Evidence.)—Is at the head of the statistical office of the department of the Registrar-general, 1342, 1343——Has been consulted by the committee of civil servants formed for investigating the superannuation system, 1345, 1346——Points of information supplied to witness on which he calculated that the statements and complaints of the civil servants were well founded, 1346 *et seq.*——

Data for the conclusion that the salaries do not permit of life insurance, 1349–1354——The salaries of two-thirds of those paying the deductions amount on the average to only 86 *l.* a year; class of servants comprised in this division, 1349. 1355–1378.——Number, salaries, and position in life of the Custom-house tidewaiters and surveyors included in the gross number of 16,353 persons, upon which witness's calculations are based, 1355–1371——Difficulty of ascertaining the number of those having salaries under 100 *l.* a year who do not rise to higher offices, and of those who do so rise, 1364–1375——Out of the 16,353 persons in question 4,836 have average salaries of 264 *l.*, and pay the five per cent. deduction; offices to which these belong, 1372–1374. 1377.

Return of the number of persons receiving respectively superannuation allowances and compensation for loss of office during the years from 1835 to 1854, and of the amount paid under each head, 1379. 1390——Large and constant increase since 1834 in the amount paid as superannuation, 1379. 1419——Proportion of persons receiving superannuation during the last twenty years who have left the service at different ages, varying from forty to ninety years, 1381–1385——The average age at which the superannuation allowance has been granted was fifty-eight, or rather fifty-eight and a half years, 1381. 1394——The average age at which the compensation allowance has been granted has been fifty-seven; 1383. 1394. 1423, 1424——Average age at which superannuation is granted respectively in the Customs, the Excise, and in all other offices combined, 1384, 1385.

Particulars as to the periods of service at which persons are superannuated; the average period is thirty-two years, 1385, 1386. 1401——The average period of service among those receiving compensation allowance is twenty-eight and a half years, 1385. 1401——The average amount of compensation or superannuation allowance granted to each person has been 104 *l.* a year, 1386–1390——During the years 1835–54, 9,644 persons received an average superannuation allowance of 95 *l.* a year, 1387——During the same period 968 persons received compensation allowances, averaging 192 *l.* a year each, 1387. 1389.

On an average 4,999 persons have been at one time, during the years 1835–54, in receipt of superannuation allowance; how this result is arrived at, 1390. 1403–1408——Compensation allowances have on an average been received by 1,388 persons, 1390——Calculation that those superannuated at fifty-eight and a half years of age enjoy their pensions for ten and a half years, 1390–1402. 1409–1411——Calculation that those retiring on compensation allowance at the age of fifty-seven enjoy the same for about twenty-one years, 1390–1400. 1411–1417.

Imperfect character of the Parliamentary returns relative to superannuation and compensation allowances, 1413–1417. 1425——Considerable fluctuation yearly in the number of persons retiring on compensation; the number is constantly decreasing, 1418–1422——With regard to retirements without compensation they are very numerous in the lower class of civil servants who quit the service from the want of adequate salaries, 1426. 1621.

Belief that it was the intention of Parliament to make each civil servant pay a portion only of what was required to provide the superannuation allowance of his class, 1428. 1442——Proper form in which the question of equity must be discussed, 1428. 1439 *et seq.*——Conviction that the civil servants paying the deductions have not been equitably dealt with; grounds for this conclusion, 1428 *et seq.*——Calculation relative to fixed salaries, showing that in a numerous class of cases a great deal too much is deducted for the object contemplated, 1428–1435. 1508. 1546–1554——As regards ascending salaries the deductions are often much too low and often too high, but it is exceedingly difficult to form any calculation as to the aggregate result, 1428. 1508. 1563, 1564.

Parliament could never have intended that one class of their servants should provide the superannuation allowances of another class, 1438. 1443 *et seq.*——Witness assumes in his calculations that the deductions or premiums accumulate interest on the principles of life insurance, 1439——Examination relative to the words of the Act of 1834, and of the Treasury Minutes of August 1829 and November 1834, as bearing upon the question of funding the deductions for the benefit exclusively of those paying them; conclusion, that a fund was contemplated by the Act, though negatived by the Minute of November 1834; 1439–1491. 1494. 1503.

Though, as a matter of contract, the civil servants can only claim the allowances laid down by the Act, still, in equity, they have a claim to any surplus that may arise from the fund formed by their deductions, 1440–1443. 1479. 1504, 1505——How far a gain to the Government or the public had the deductions been invested in consols and applied to the pensioning of those only who paid them, 1480. 1492–1505——If the deductions had been properly invested, there would be now nearly a million of money in hand, 1492——Disapproval of the principle of deductions from salaries towards retiring allowances, 1506. 1516——Advantage if part of the deductions went towards life insurance, 1507. 1517.

Though

Report, 1856—*continued.*

Farr, William, M.D., F.R.S.—(Analysis of his Evidence)—*continued.*

Though difficult to form any accurate calculation as to the deductions from ascending salaries, whether too large or too small, witness considers that, on the whole, salaries pay more than should in equity be required, 1508. 1575——Anticipation, that under the scale of 1834, men will remain longer in the service than they did previously, and that, consequently, the number of superannuations will be greatly diminished, 1508——A fund for superannuation, like the one in question, only attains its maximum in about seventy years, 1508——Witness cannot discover upon what data the deduction of five per cent. upon salaries above 100 *l.* a year was fixed, 1508——Principle of investment of the deductions laid down in the Act of August 1822; 1508–1515.

Superannuations should be granted altogether irrespectively of deductions, and should, in fact, form part of the salaries, 1516——Light in which the abolition of the deduction would act as an increase of salaries, 1518–1524——Circumstances under which Sir J. Graham and others advocated a general reduction of salaries in 1830; these circumstances no longer exist, though the reductions have been made, 1518, 1519——Propriety of placing the civil servants admitted since 1829 upon the same footing as those admitted previously to that year, 1520–1524.

Not only should the deductions be abolished, but the scale of pensions should be made more liberal, 1525–1527——The scale in the present Bill begins at rather too high a rate, and ends at too low a rate; amendment suggested, 1528——More liberal pensions under the scale of 1822 than of 1834; 1528. 1557–1559——Large proportion of the civil servants who pay deductions and retire, or die without getting anything: half of those entering at twenty-five years of age die before sixty-five, 1531–1545——Hardship upon the families of those who die in the service after having paid the tax, 1535, 1536.

Proportion of the civil servants on fixed salaries to those whose salaries vary, 1546–1553——More liberal scale of pensions under the present Bill than under the Act of 1834; 1560, 1561——Those who mostly pay the deductions are superannuated at salaries much higher than those on which they first paid, 1563——In such cases equity is as little consulted as in cases of fixed salaries where witness proves the deductions to be unduly large, 1563. 1565——Disapproval of continuing the deductions as at present, with an amendment, that in case of death, they be given to the family of the deceased, 1567–1570——Indisposition of officers under the present system to retire from the service, 1568.

Sundry important advantages of the general system of remuneration of public servants, partly by salaries, and partly by superannuation allowance, 1571–1574——Further statement as to the difficulty of accurately calculating to what extent the deductions (supposing them to be funded), are more than sufficient to meet the allowances to the contributors, 1575–1596——Difficulty as regards calculation in properly estimating the different effects of a greater or less inducement to retire, as afforded by different scales of pensions, 1578–1596.

Practically, the civil servant cannot perhaps be said to pay for his retired allowance, 1597–1600——More simple and, to the public, more advantageous character of net salaries and pensions than of salaries liable to deductions as a means of pensions, 1599–1605——Objection, however, to a reduction of salaries if the deductions be abolished; they are in fact too low to admit of reduction, 1604. 1608, 1609. 1620, 1621——Willingness of some new departments to be brought under the Superannuation Act, 1610.

Different inducements to entering the public service; the prospect of a pension is doubtless a powerful incentive, 1611, 1612——Popularity of the service of the House of Commons where there are no deductions, though liberal retiring allowances are granted, 1613——The great objection to the present scheme is, that there is no proportion between what is taken and what is given, 1614——The fact of competent men being willing to enter the service does not controvert the fact that the remuneration is inadequate, 1615–1621.

[Second Examination.]—Grounds for the opinion that it would be advantageous to the public service that the deductions from the salaries of the civil servants should be applied to a provision for their families on the principle of life insurance, 1622 *et seq.*——Reasons for rendering it compulsory that the civil servants, whether married or single, should insure their lives, 1622–1627. 1633, 1634. 1642–1664——Letter from the widow of a surveyor of taxes, in which the inexpediency of the superannuation fund, and the want of a fund for the families of deceased officers, is forcibly illustrated, 1622–1624.

Objection to a permission to assign the policy; it should be rendered illegal, 1628–1632. 1635–1641. 1665–1668——If found desirable, it might be arranged that in certain cases of retirement from service, &c., the capital represented by the insurance premiums should be returned to the contributors, 1635–1639. 1660——The premium paid is a provident investment of money, and not a tax, 1642–1650——Necessity of giving up the superannuation deductions, if the principle of compulsory insurance be adopted, 1653. 1669, 1670——Grievance in clerks being charged income-tax on the full amount of their salaries, 1670, 1671.

Report, 1856—*continued.*

Farr, William, M.D., F.R.S.—continued.

Argument showing that if the Act of 1834 and the present Bill be properly carried out, the annual charge for superannuation would be greatly diminished, 1672–1674——Deferred period of service at which retirements will take place under the Act of 1834, as compared with the previous Act, 1673——Approval of the provision in the Bill that infirm officers about to retire be examined by a medical man connected with the office to which they belong, 1674——Propriety of more liberal retiring allowances to those who become especially infirm, 1674, 1675——Different classes of out-door servants who are included in the return upon which witness has estimated a large decrease of pensions; comparatively early age at which these servants are superannuated, 1676–1697.

Great difficulty experienced by witness in procuring data for calculating the comparative value of the deductions and the pensions in the case of salaries on ascending scales, 1698——Statement showing that according to the Audit-office scale the value of the deductions from ascending salaries in proportion to the value of the pension is on an average, as 221 *l.* to 210 *l.*, 1698–1701. 1704–1706——Large addition to the superannuation fund through the contributions of those who die in the service or resign, 1698——Individual case of superannuation taken, in which the deductions from a salary, beginning at 65 *l.* a year, and going up to 235 *l.*, bear the relative proportion to the pension of 40 *l.* to 92 *l.*; probable mistake in this calculation, 1701–1706.

Strong objection to the Bill in not conferring any immediate benefit on the civil servants, though it certainly greatly improves their prospects, 1706——Conviction that Government, instead of losing by a remission of the deductions, would on the whole be a gainer by the consequently increased zeal of its servants, *ib.*

[Third Examination.]—Since his former examination has devised a plan of tables, founded upon a table (in M'Culloch's "Statistics of the British Empire,") which is derived from actual observation of the operation of a pension fund in London for workmen, under the East India Company, 2128, 2129. 2205–2209——Submits calculations, borne out by these tables, showing that in the case of ascending salaries the contributions are more than equal, supposing they accumulate interest, to the charge for retiring allowances, 2129 *et seq.*

Case of a salary commencing (on the Audit-office scale) at 90 *l.*, and ascending to 650 *l.* further adverted to, 2129. 2219——To the value of the contributions must be added the contributions of those who leave without superannuation; this additional value is not considered in witness's calculations, 2129–2135. 2214, 2215——Further evidence as to the propriety of assuming that the deductions are funded and accumulate interest, although Government by investing them in the public funds cannot make any profit or interest upon them, 2136–2144. 2160–2167.

Mode of calculating the present value of future contributions or pensions, 2145–2147. 2220——Under the discretion given in the Treasury Minute, the pensions may be reducible by a tenth or even a fifth; this is not considered in witness's calculations, 2147–2150. 2175. 2215——Further calculation for the purpose of showing the operation of the whole fund; the general result is that the present value of the contributions at the age of twenty is 109 *l.*, and of the pension, 81 *l.*, 2150–2154——In calculating that when the present system reaches its maximum, Government will make a large profit, witness assumes that the deductions are funded, 2155–2167.

An insurance office undertaking the pensions would make a large profit, 2168–2170——The faithful public servant, who remains at his post, undoubtedly pays more than the value of his pension, 2171——Many are superannuated early, and in good health, and these make an excellent bargain under the present system, 2171–2175. 2201——Further evidence as to the period at which the deductions and the charge would reach their maximum; period also in which the annual charge would overtake the annual deductions, 2176–2193.

Calculation that as regards fixed salaries, a deduction of 2½ per cent. would be quite sufficient to pay a pension equal to two-thirds of the salary, 2185. 2194–2201——The deductions plus interest are now over a million sterling, 2186——Willingness of insurance companies to undertake the superannuations in consideration of the deductions, 2202–2204——Cases of salaries commencing at 80 *l.* a year, and going up to 1,000 *l.*, would show a large loss to Government on the superannuation, but such cases are exceptional, 2210, 2211. 2216–2218——How far the superannuation system may be more advantageous than the terms of an insurance office would be to public servants who fail in health, 2212, 2213.

Whether the future value of the present deductions be calculated, or the value of the past deductions at the time of superannuation, the result is the same, 2220, 2221——The present system of superannuation is a tontine, and is open to all the objections which hold against tontines, 2221.

Farr, Dr. Concurrence generally in the calculations of Dr. Farr, *Edmonds* 3096–3098. 3102. 3133–3136; *Ansell* 3173 *et seq.*; *Hardy* 3297–3299. 3315, 3316. 3351–3356——Opinion

Report, 1856—*continued.*

Farr, Dr.—continued.

Opinion that a positive investigation *ab initio*, as suggested by Mr. Ansell, would show that Dr. Farr had under-stated the case, *Hardy* 3332–3334.

Sundry documents and elaborate calculations delivered in by Dr. Farr, *App. p.* 432 *et seq.*

Concurrence in opinion of certain other eminent actuaries as to the correctness of Dr. Farr's calculations, *App. p.* 449, 450.——*See* also *Neison, F.G.P., F.R.S.*

Fincham, Mr. Less retiring allowance of Mr. Fincham, late master shipwright of Portsmouth Dockyard, than of Mr. Miller, late storekeeper at Chatham Dockyard, *Spence* 2033–2040. 2072–2076——Statement as to the amount of the pension of Mr. Fincham; different views taken thereon by the Admiralty and the Treasury, *W. H. Stephenson* 2873–2886.

Particulars of Mr. Fincham's case, showing his length of service, salary, &c., before retirement, *App. p.* 21.

Fitzgerald, Mr. S. Resolutions proposed by Mr. Fitzgerald, and negatived by the Committee, *Rep. p.* x. xii.

Fixed Salaries. Calculation relative to fixed salaries, showing that in a numerous class of cases a great deal too much is deducted for the object contemplated, *Farr* 1428–1435. 1508. 1546–1554——Proportion of the civil servants on fixed salaries to those whose salaries vary, *ib.* 1546–1553——Calculation that a deduction of 2½ per cent. would be quite sufficient to pay a pension equal to two-thirds of the salary, *ib.* 2185. 2194–2201——In the case of fixed salaries, the deductions are more especially heavy than is required to meet the charge, *Edmonds* 3097. 3118–3124.

Value of 204 *l.*, as that of the contribution, and of 74 *l.*, as that of the pension, as illustrated by a case representing contributions on fixed salaries, or approximately on salaries slightly ascending, *App. p.* 432.

Value of contribution and pension, in the case of a civil servant entering at the age of twenty-five, on a fixed salary of 200 *l.* a year, *App. p.* 447——True uniform premium of 4 *l.* 5 *s.* 6¼ *d.* in this case, whereas the deduction amounts to 10 *l.*, *ib.*

See also *Deductions.*

Foreign Office. Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of officers, arranged in five classes, together with the number who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 376, 377.

Digest of the return of 12 July 1833, as to the establishment of the department in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 384.

Foreign Service. Suggestion that, in the case of officers serving abroad, their service should count for more than service at home, *Bromley* 995–1001.

Witness has served under the Admiralty as agent victualler at Ascension for four years, and at Bermuda for nineteen years; is now storekeeper at Plymouth Victualling Yard, *Triscott* 2407–2411. 2448——Had a salary of 200 *l.* a year at Ascension, and of 400 *l.* a year at Bermuda, up to the last year of serving there, when it was raised to 600 *l.*, *ib.* 2412. 2430. 2447. 2450–2452. 2455——Unhealthy character of the climates in which witness served, and privations of a social kind to which he was subject adverted to, as forcible reasons for entitling him to a higher rate of superannuation allowance than in case of officers serving at home; this applies equally to all officers serving in distant countries, *ib.* 2413–2427. 2441. 2446.

Mode in which service abroad interferes with promotion, *Triscott* 2428, 2429——Inadequate salary of witness when abroad, as compared with that of some officers in similar appointments at home, *ib.* 2430——Reference to a memorial signed by thirteen persons returned from foreign service, praying for a consideration of their claims to a special rate of superannuation, *ib.* 2431. 2436–2439. 2444, 2445——The deductions for superannuation are the same abroad as at home, *ib.* 2432–2435——Difficulty of effecting life insurances, except at very high premiums, if on foreign service, *ib.* 2440, 2441——Total services of witness adverted to, *ib.* 2442, 2443. 2449–2452.

Forties, Scale of. See *Dockyards*, 4.

Free Salaries and Pensions. Importance of keeping the question of salary altogether distinct from that of pension, *Sir C. E. Trevelyan* 171——Granting of almost all pensions since the beginning of the century out of the Exchequer, without any contribution from the recipients, *ib.* 197——Correct principle of superannuation laid down in the First Report of the Committee appointed, in 1786, to inquire into the fees, gratuities, perquisites, and emoluments received in certain public offices; recommended return to this principle, *ib.*

Free Salaries and Pensions—continued.

Argument showing that the proper remuneration of the services of the civil establishment is the salaries voted in the Parliamentary Estimates, *Sir C. E. Trevelyan* 309 *et seq.*——Respects in which the service would be much better administered if the pensions were free, *Sir C. E. Trevelyan* 463–469; *Tilley* 3450-3455——The granting the prayer of the civil servants would have the effect of increasing their incomes and their pensions, but would, taken in conjunction with other measures, be the means of producing more work for less money, *Sir C. E. Trevelyan* 471–476.

The scale of public salaries is fixed as a just payment for the work done, and any abatement therefrom is a deferred annuity for a certain object for which the state should provide, *Bromley* 639 *et seq.*——The civil servants justly consider that there should be no abatements at all, and that when worn out in the service they should receive free pensions, *ib.* 869, 870. 873. 937. 1025.

Superannuations should be granted altogether irrespectively of deductions, and should, in fact, form part of the salaries, *Willis* 1307; *Farr* 1506. 1516. 1571–1574; *Hamel* 1923. 1977. 1982. 1988–1997; *W. H. Stephenson* 2671, 2672. 2733——More simple, and, to the public, more advantageous, character of net salaries and pensions than of salaries liable to deductions as a means of pension, *Farr* 1599–1605——Advantage of the superannuation if there were no deductions, *Hobson* 3081, 3082. 3086.

Principle of free superannuation recognised by the Act 50 Geo. 3, c. 117; *Hamel* 1712 *et seq.*——In lieu of the Customs and Excise fund, appropriated by Government, the Acts of 1811 and 1812 provided a gratuitous superannuation and retirement, *ib.* 1712——Arguments to the effect that by the Acts 50 Geo. 3, c. 117, and 51 Geo. 3, c. 55, the Legislature expressly intended that there should be no further deductions from salaries in aid of superannuation allowances, *ib.* 1712 *et seq.*; 1760, 1761. 1931——The majority of the Acts of Parliament relative to superannuation allowances lay down the principle that the civil servants are entitled to pensions without being taxed for the purpose, *ib.* 1732. 1760. 1761——Acts 3 Geo. 4, c. 113, and 5 Geo. 4, c. 104, adverted to, as showing that for thirty years previous to 1834 there was no Parliamentary imposition for superannuation tax except from 1822 till 1834, *ib.* 1931——High authorities who, in the debate on the Bill in 1834, recorded their convictions of the justice of free pensions, *ib.* 1931.

Further arguments by Mr. Bromley in favour of free pensions, *App. p.* 414, 415.

Arguments of Mr. Locock, of the Colonial Office, in favour of abolishing the deductions and granting free pensions, *App. p.* 426–432.

See also *Acts of Parliament. Deductions,* 8. *Discontent. House of Commons. Salaries.*

Fullagar, Mr. Less retiring allowance to Mr. Fullagar, as a professional officer in Woolwich Dockyard, than to Mr. Lee, as a clerk, *Spence* 2026–2032. 2081–2084——The 12th clause of the present Act adverted to, as having been interpreted, in the case of the retirement of Mr. Fullagar, and of other professional officers, very differently from what was expected by them, *ib.* 2081-2084. 2127.

Particulars as to Mr. Fullagar's case, his length of service, salary before retirement, &c., *App. p.* 420.

Fund:

1. *Argument that the Deductions should have been funded, as contemplated by the Legislature.*
2. *Assumption that the Deductions should, as a Fund, accumulate Interest.*
3. *Denial that the formation of a Fund was contemplated by the Act.*
4. *Suggested acknowledgment of the Deductions (as a Fund) in the present Bill.*

1. *Argument that the Deductions should have been funded, as contemplated by the Legislature:*

Intention of the Legislature that the deductions were to form a fund, and to be appropriated exclusively to the pensions of those who paid them; grounds for this view of the subject, *Hamel* 1797, 1798; *Sir C. E. Trevelyan* 66. 84 *et seq.* 146–149; *Bromley* 728 *et seq.* 889 *et seq.*; *Farr* 1639 *et seq.*——Inference from the words of the Act, that the deductions should be made "with a view to reduce prospectively the charges incurred in providing superannuation allowances," *Sir C. E. Trevelyan* 66. 84–89. 113–126——Reference to the statement of Sir J. Graham, in introducing the Bill in 1834, that the civil servants "will pay the premiums themselves, and will receive the whole amount of the benefit;" inference therefrom that a fund was intended to be formed, *Sir C. E. Trevelyan* 66. 114–117. 122; *Bromley* 728, 729. 767–771; *Hamel* 1949——Understanding of the Treasury that the deductions went to form a superannuation fund, *Sir C. E. Trevelyan* 111. 113–126.

Report, 1856—*continued.*

FUND—continued.

1. *Argument that the Deductions should have been funded, &c.*—continued.

Examination relative to, and in justification of, a statement by the committee of deputies, that "the omission to form the abatements from public salaries into a fund has been at variance with the expressed intention and repeatedly declared views of the Legislature," *Bromley* 728–795——Propriety of using the word "Legislature" considered; technical inaccuracy probably on this point, *ib.* 730 *et seq.*——Use of the word "fund" in certain Treasury Minutes in 1832 and 1835, *ib.* 772–781.

Treasury minute of 1829 adverted to in connexion with the Act of 1834, as contemplating the creation of a fund, though the actual word is not used, *Bromley* 779. 784–787; *Hamel* 1799–1813——Nature of the representations made to Government since 1846, in regard to the equity of funding the deductions, *Bromley* 930–936——The establishment of a fund would not remove all the objections of the civil servants, *ib.* 937, 938——Mode in which the fund should have been applied, *Willis* 1205.

Examination relative to the words of the Act of 1834, and of the Treasury minutes of August 1829 and November 1834, as bearing upon the question of funding the deductions for the benefit exclusively of those paying them; conclusion that a fund was contemplated by the Act, though negatived by the minute of November 1834, *Farr* 1439–1491. 1494. 1503——Though, as a matter of contract, the civil servants can only claim the allowance laid down by the Act, still in equity they have a claim to any surplus that may arise from the fund founded by their deductions, *ib.* 1440–1443. 1479. 1504, 1505——Principle of investment of the deductions laid down in the Act of August 1822, *ib.* 1508–1515.

2. *Assumption that the Deductions should, as a Fund, accumulate Interest;*

Propriety of assuming that the deductions are funded, and accumulate interest on the principle of life insurance, *Sir C. E. Trevelyan* 297–304; *Willis* 1236–1239. 1253–1261; *Farr* 1439; *Hamel* 1933. 1949; *Ansell* 3194–3202——Further evidence as to the propriety of assuming that the deductions are funded, and accumulate interest, although Government, by investing them in the public funds, may not make any profit or interest upon them, *Farr* 2136–2144. 2160–2167——Propriety, on the whole, of allowing interest in estimating the value of the deductions, though Government may not obtain interest, *Right Hon. Sir F. Baring* 2996–3003.

Power of Government so to invest the deductions as to obtain interest upon them, though interest in the public funds might not be any profit to the Government, *Ansell* 3196–3202——Opportunities for investing the deductions in the public funds, and for deriving interest upon them, *Hardy* 3301–3312.

3. *Denial that the formation of a Fund was contemplated by the Act:*

The Act never contemplated the funding of the deductions, *W. H. Stephenson* 2681–2686. 2812–2815——Witness does not see how the civil servants can be said to suffer any injury in consequence of the annual deductions not having been funded, *Right Hon. Sir J. Graham* 2901——Grounds for the conclusion that the formation of a fund was never contemplated, either by the Treasury minute of 1829, or the Act of 1834, or the minute of November 1834, *ib.* 2903. 2906, 2907. 2915–2923——Explanation relative to certain expressions said to have been used by witness in introducing the Act of 1834, viz., that the civil servants "will pay the premiums themselves, and will receive the whole amount of the benefit," *ib.* 2915–2923——The word "fund" was not used by witness, but it appears in the recommendations of the Finance Committee of 1828, *ib.* 2915, 2916.

Witness adduces sundry grounds for the conviction that the creation of a fund was never contemplated by the Treasury minute of 1829, the Act of 1834, or the minute of November 1834, *Right Hon. Sir F. Baring* 2973–2988——Complaints were never made, till recently, of the non-formation of a fund, *ib.* 2981, 2982.

4. *Suggested acknowledgment of the Deductions (as a Fund) in the present Bill:*

Evidence in favour of the insertion of a clause in the Bill acknowledging the receipt of the deductions to the amount of 800,000*l.*, in aid of a free pension or superannuation fund, *Bromley* 938. 945. 951. 1011. 1016–1020; and *App. p.* 416, 417.

See also *Accounts. Breach of Faith. Deductions*, 4. 7. *Injustice. Rich, Right Hon. Mr.*

G.

General Board of Health. Return of the number of officials, arranged in five classes, the numbers who have entered, left, or been promoted, during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 374, 375.

Report, 1856—*continued.*

General Valuation and Survey (*Ireland*). Reference to a petition from persons employed on the "General valuation and survey of rateable property in Ireland," praying to be placed on a permanent footing, *Hamel* 1917.

The General Valuation Act (Ireland) provides for the valuation of the counties, by whom the clerks are paid, *Hutchings* 2226–2299——Though the duties of the valuation are necessarily continuous, the service of the clerks is temporary, *ib.* 2231–2233. 2244–2255——There is no arrangement for superannuation, and many clerks have retired, or have been discontinued, after many years' service, without receiving any gratuity or pension, *ib.* 2234–2238. 2260–2267——The word "retirement" is not applicable to the case of the officers, *ib.* 2235. 2267——Many clerks have left for private employment, *ib.* 2236——The clerks are exceedingly anxious to be brought under the terms of the Superannuation Act, *ib.* 2239–2243.

Very low scale of remuneration under which the clerks serve, *Hutchings* 2242. 2263, 2264——No holidays are allowed, and the pay is stopped in the event of any clerk who is away from office through illness or accident, *ib.* 2242——Necessity of a permanent staff to carry out and revise the valuation, *ib.* 2244–2255——Some officers have served on the valuation for 28 years, *ib.* 2256–2259——Mode of appointment to the office, *ib.* 2268–2274——Warning is not given that the clerks are not to expect superannuation allowances, *ib.* 2275——Natural expectation of the clerks that they would be properly recognised, *ib.* 2275, and *App. p.* 361——Great importance of the duties of the office adverted to as a strong argument in favour of a recognised Government organisation of the staff, *ib.* 2279.

Extract from the Report of Select Committee on the Townland Valuation of Ireland, dated 18 July 1844, showing that very important evidence is contained therein in regard to the permanence of the Valuation Office and of the staff, *App. p.* 361.

Return of the names and dates of appointments of all persons temporarily engaged as accountants, valuators, superintendents, surveyors, draftsmen, and clerks, who have been employed in the department for five years and upwards, the rate of pay granted to such persons on appointment, and the number of years of service of such persons to the 1st of March 1856; distinguishing the period of service (if any) while employed in other civil departments respectively, the nature of employment since appointment, and the rates of pay on the 1st day of March 1856, *App. p.* 370, 371.

Petition of the several valuators, superintendents, surveyors, draftsmen, and clerks, setting forth the importance of their duties, the utter inadequacy of their pay, and the anomaly of their position, in being temporary servants engaged on permanent work, *App. p.* 463, 464.

The petitioners pray for legislative interference and for the removal of their grievances, by being placed on a similar footing with other departments of the civil service, *App. p.* 464.

Petition of those surveyors, draftsmen, and clerks, whose services have been discontinued, *App. p.* 468, 469.

See also *Ordnance Survey* (*Ireland*).

Glenelg, Lord. Remark of Mr. Charles Grant (now Lord Glenelg), in opposing the Bill of 1828, which proposed to levy abatements, but was withdrawn, *Bromley* 1030.

Good Service Pensions. Importance of strictly confining good service pensions to distinguished servants, *Sir C. E. Trevelyan*, 501——Practice for some years past to distinguish between the pensions of zealous servants and merely good and faithful servants; this distinction objected to, *ib.* 601. 604–612——Strong objection to the sixth clause of the Bill which repeals the seventeenth clause of the Act of 1834, relative to good service pensions (the same clause under which Sir Alexander Spearman retired), *Bromley* 966–968——Consideration of the provisions of the 24th section of the Superannuation Act in connection with the principles laid down in the Treasury Minute of 1831 and in the Act of 1834, applying indirectly to the service of a person applying for a superannuation, *W. H. Stephenson* 1126–1132.

Graham, The Right Honourable Sir James Robert George, Bart. (*Member of the House*). (Analysis of his Evidence.)—Has no distinct recollection of the expressions used by him in introducing the Act of 1834; 2900. 2915–2921——Refers to the Treasury Minute of 1829, and to the terms used therein, as the basis of the Act, 2900. 2902. 2913, 2914——Does not see how the civil servants can be said to suffer any injury in consequence of the annual deductions not having been funded, 2901——Considers that the claim in equity of the civil servants is merely to the amount of superannuation laid down by the Act, and administered through the Treasury, whether such amount be more or less than the deductions would provide, 2901 *et seq.*

Grounds for the conclusion that the formation of a fund was never contemplated either by the Treasury Minute of 1829, the Act of 1834, or the Minute of November 1834, 2903. 2906, 2907. 2915–2923——Object of the Act that the deductions should operate to a very considerable extent in diminution of the burthen of superannuation, both prospectively

Report, 1856—*continued.*

Graham, The Right Hon. Sir J. R. G., Bart., M.P. (Analysis of his Evidence)—*continued.*

prospectively and retrospectively, 2904. 2909-2923. 2957-2959——Intention to have carried out a larger reduction of salaries in 1829 than really was carried out, had it not been for the imposition of the deductions, 2904. 2909. 2911, 2912. 2923. 2927. 2939. 2959.

Distinct and positive notice given in regard to the deductions; this is conclusive as regards the equity of the arrangement, 2904. 2923. 2944. 2959. 2971——Exemption by the Act of all persons entering previously to 1829, the measure being thus purely prospective, 2904, 2905——Decided approval of the system of superannuation as being a most salutary check upon the good conduct of the civil servants, 2910. 2934. 2955. 2965. 2967.

Explanation relative to certain expressions said to have been used by witness in introducing the Act of 1834; viz., that the civil servants "will pay the premiums themselves, and will receive the whole amount of the benefit," 2915-2923——The word "fund" was not used by witness, but it appears in the recommendations of the Finance Committee of 1828; 2915, 2916——Absence of complaint, till a recent period, as to the operation of the system, 2924——Probable disturbance of the arrangement through the extension of the income-tax to salaries of 100 *l.* a year, 2924-2927. 2933.

The value of money in 1856, as compared with 1833, when salaries were largely reduced, affords no reason for an increase of salaries, 2928-2933——The cases of judicial officers, and of many others who do not pay the deductions, are not parallel cases to those of the permanent civil servants, 2935-2937——Notwithstanding the existing dissatisfaction, witness considers the present arrangement the best that could have been adopted, 2940-2946. 2954-2959.

Security given by the system of deductions for the continuance of pensions, and for the administration of equity to the civil servants, 2941, 2942——Impolicy of the State undertaking to make provision for the widows and children of the civil servants, 2945——Approval of an increase of salaries, if those now paid be found to be inadequate, rather than of the abolition of the deductions, 2946. 2954.

Anxiety of the public to obtain appointments in the civil service as now conducted, 2947, 2948——Zeal of the civil servants in the discharge of their duties, 2949, 2950——Absence of inclination to quit the service, 2951——Facility for obtaining well qualified persons to fill vacant appointments, 2952, 2953.

Unreasonableness of the dissatisfaction of the civil servants, though their efforts to better their condition are only natural, 2956——Any surplus from the deductions, after meeting the charge for superannuation, is justly available for the general purposes of the State, and does not constitute a grievance among the civil servants, 2957-2959. 2963——A profit was not contemplated out of the deductions, nor does witness think it will arise, 2960-2962.

Importance of granting pensions, whether there be deductions or not, 2964, 2965——Impartial and considerate action of the Treasury in dealing with cases of retirement, 2965-2967——Doubt as to the policy of fixing the age for retirement at 60 instead of 65, 2966, 2968——The Superannuation Act is not applicable, though, subject to notice, it might in equity be applicable, to allowances upon abolition of office, 2969-2971.

Gratuitous Pensions. See *Free Salaries and Pensions.*

H.

Hambly, W. B. Letter from Mr. W. B. Hambly, clerk in the Royal Engineers' Office, Cork, to the Chairman of the Committee, dated 15 April 1856, representing the hardship suffered by the "Royal Engineer clerks," through the operation of the Superannuation Act, *App. p.* 455, 456.

Hamel, Felix John. (Analysis of his Evidence.)—Has been solicitor to the Board of Customs for six years; was previously assistant solicitor, 1707-1709——Particulars as to the origin, in the beginning of the eighteenth century, of the Customs Superannuation Fund, 1710——Gradual extension of the fund till it was participated in by the higher as well as the lower officers, *ib.*——Scale of retired allowances under the fund, fixed first by Treasury Minute in 1802, and subsequently in 1803, *ib.*——Different sources from which the fund was made up; grants from the public revenue formed the principal portion of it, 1710-1712. 1732. 1739-1760.

Acts of Parliament in 1798, 1806, and 1807, relative to the augmentation of the fund by fees arising from certain offices, 1712——By the year 1803 the fund had accumulated to 144,943 *l.*, *ib.*——Provision first made by the Act 49 Geo. 3, c. 96, in 1809, for superannuation allowances to officers in the Excise, *ib.*——Further provisions laid down by the Act 50 Geo. 3, c. 117, relative to Excise superannuations, *ib.*——Principle of free superannuation recognised by the foregoing Act, 1712 *et seq.*——Abolition by three different Acts, in 1811 and 1812, of the Superannuation Fund of the Customs and Excise,

Report, 1856—*continued.*

Hamel, Felix John. (Analysis of his Evidence)—*continued.*

Excise, such fund, which then amounted to 334,266*l.* 17*s.* 0½*d.*, being appropriated by Government, 1712. 1715.

In lieu of the fund thus appropriated, the Acts of 1811 and 1812 provided a gratuitous superannuation and retirement, 1712——Argument to the effect that by the Acts 50 Geo. 3, c. 117, and 51 Geo. 3, c. 55, the Legislature intended that there should be no further deductions from salaries in aid of superannuation allowances, 1712 *et seq.* 1760, 1761——Belief that Government has been a considerable gainer by the appropriation of the Customs Fund, 1714. 1759–1767——The majority of the Acts of Parliament relative to superannuation allowances lay down the principle that the civil servants are entitled to pensions without being taxed for the purpose, 1732. 1760, 1761.

Further statement as to the Customs Fund having been mainly formed by Government grants, such grants consisting of the proceeds of fees and emoluments of abolished offices, 1732. 1743. 1748–1755——Numerous patent offices formerly in the Customs, the salaries of which were paid for life, though the duty may have been done by deputy; these paid no deductions, 1733–1738. 1762–1764——Extent to which deductions or contributions went to form the Customs Fund; they ultimately amounted to 178,459*l.*, 1739–1743. 1751–1757——The charge for superannuation allowances in the Customs department, England, was 6,500*l.* a year at the time of the appropriation of the fund; the charge is now 170,000*l.* a year, 1744–1747. 1759.

As regards deductions from all Customs officers at the rate of 6*d.* in the pound, witness has made no calculation whether the same would be equal to the present charge for superannuation, 1759, 1760. 1765–1775——Estimated large surplus available if the contributions of 2½ per cent. and 5 per cent. since 1829 had been funded, 1775–1796——Calculation showing that in the case of a person whose salary ascends from 100*l.* a year to 700*l.* a year, the deductions would give a deferred annuity of 114*l.* a year against 466*l.* a year superannuation allowance, but that as only one in eight is superannuated, he would be entitled to an annuity of 912*l.* instead of 466*l.*, 1777–1787.

Propriety, in estimating the value of the deductions if paid into an insurance office, or into the hands of Government, of calculating upon the plurality of members, 1778–1792——Larger amount of the superannuation allowance to any one contributor under the present system, than of a deferred annuity if purchased at the same rate in an insurance office, 1778–1781. 1793, 1794——Taking the case of all who contribute, whether superannuated or not, Government is decidedly a gainer, 1782–1796.

Intention of the Legislature that the deductions were to form a fund, and to be appropriated exclusively to the pensions of those who paid them; grounds for this view of the subject, 1797, 1798——Treasury Minute of 1829 adverted to in connexion with the Act of 1834, as showing that the formation of a fund, though most probably contemplated, was not specially directed, 1799–1813——Belief that it was never intended by the Act of 1834 that the whole of the superannuation charge should be paid by the deductions, the wording of the Act being that they were "to reduce prospectively the charge," &c., 1807, 1808. 1814–1824.

Higher scale of salaries in 1828, when the Select Committee of the House of Commons recommended the system of deductions, than at the present time; inference therefrom, 1817–1819——Statement as to the majority of the civil servants being on appointment altogether ignorant of their liability to the superannuation tax; misapprehension of witness on the subject when first appointed, 1824–1826. 1828–1833——The Select Committee of 1828 clearly contemplated the formation of a fund, 1827——The calculation that only one in eight of those paying the deductions is superannuated is made by Dr. Farr; witness makes the proportion one in seven, 1834–1844.

Feeling of the majority of the Customs officers that the superannuation tax should be abolished altogether, 1845–1847——Extreme hardship of the tax in the case of the lower paid officers, 1848 *et seq.*——Case of a locker named Denham who has a salary of 80*l.* a year, subject to 2½ per cent. deduction; items of expenditure necessary for the maintenance of the family, which consists of seven persons, including a servant; they are worse off than paupers as regards food and clothes, 1849–1863. 1871, 1872. 1882–1897. 1927–1929——Denham pays 20*l.* a year house-rent; belief that this is by no means a large rental for persons of his class to pay, 1849, 1850. 1856–1862——Comparison between the circumstances of mechanics, &c. and of lockers in the Customs; different points in which the former are better off, 1851–1872. 1875–1881.

If the salaries can bear reduction it would be far better directly to reduce them than to tax them, 1852–1855. 1924——Indigent condition of the family of a Customs officer whose remuneration is 93*l.* 5*s.* a year; items of expenditure in this case, 1863——Responsible character of the situations of lockers and tidewaiters, 1873——Instance of an officer who entered the Customs at a salary of 65*l.* a year, and who was twenty-two years in the service before he attained 110*l.*, 1883. 1903——A locker's place is rather better than that of a tidewaiter, but is not equivalent to a clerk's place, 1892–1905——Remuneration of the extra clerks; there is no difficulty in finding qualified ones, 1898–1906——Lockers also are easily obtainable at the present rate of salary, 1907.

Particulars

Report, 1856—*continued.*

Hamel, Felix John. (Analysis of his Evidence)—*continued.*

Particulars relative to the Customs benevolent fund, established by Act in 1816; how supported and administered, 1908–1915——Compulsory system of poundage yielding about 1,300 *l.* a year to the fund; this is not complained against, 1909–1911——Witness advocates the abolition of the deductions mainly as a means of raising the salaries, which are very inadequate, 1916–1926——Reference to a petition from persons employed on the "General valuation and survey of rateable property in Ireland," praying to be placed on a permanent footing, 1917.

Suggestion that the principle be broadly laid down in the Bill that Government is to provide the superannuation, and that on such understanding the salaries are to be settled, 1923—— Impropriety of reducing the salaries, already too low, to the extent of the deductions, 1924, 1925——Sense of injustice now felt by the civil servants, 1926—— Case of Mr. Palgrave, of the Customs, adverted to as illustrating the partial operation of the Act of 1834, in the case of those entering the service after 1829; 1929, 1930.

[Second Examination.] Further reference to the Act 51 Geo. 3, c. 55, to the effect that it expressly interdicted the re-imposition of a tax for superannuation, 1931——Acts 3 Geo. 4, c. 113, and 5 Geo. 4, c. 104, adverted to as showing that, for thirty years previous to 1834, there was no Parliamentary imposition of superannuation tax except from 1822 till 1824, *ib.*——Argument that the retrospective effect of the Act of 1834 as regards the scale of superannuation of those entering the service between 1829 and 1834 was not justified by the Treasury Minute of 1829; words of the Minute adverted to hereon, 1931. 1955–1977—— High authorities, who, in the debate on the Bill in 1834, recorded their convictions of the justice of free pensions, 1931.

Statement showing that 20 *l.* a year is not an unusual sum for persons of similar incomes as tidewaiters to pay for house-rent in London, 1931——A parallel between a tidewaiter and an artisan does not hold good as to position or education, *ib.*——From 1851 to 1855 only one in twelve of those retiring from the Customs from all causes received superannuation, *ib.*——Calculation showing that in the case of a salary (as weigher) ascending in thirty years from 72 *l.* to 92 *l.*, the annuity given by Government is only about one-tenth of that which an insurance office would give, taking the aggregate of such salaries, 1931, 1932.

Propriety of calculating upon the principle that the civil servants should be dealt with as though the deductions were so many premiums towards insurance, 1933. 1949 ——Conclusion that the Government deals more hardly with the service as regards the proportion between the abatements and the retiring pensions than an insurance office would do, 1934–1949——Statement of Sir James Graham in bringing in the Bill of 1834 that the civil servants were to receive the whole benefit of the deductions on the principle of insurance, 1949——Nature of the compact, legally and equitably, between the Crown and its officers, *ib.*

Statement delivered in from Mr. Wybrow, collector of Customs, showing how the various revisions of the established salaries have affected and injured his prospects, 1949——Remarks upon the powerful claims and inadequate salaries of those clerks in the Customs, &c. who are above the lowest class, *ib.*——Sundry reasons which have prevented the combined action of the civil servants in regard to superannuation till about fourteen years after the imposition of the tax, 1949–1954.

Grounds for the opposition of the majority of the civil servants to a diversion of the tax or any portion of it towards a widows' fund, 1977——Objections to any scheme in regard to such fund which should be compulsory and universal, *ib.*—— Conviction that the best course is to leave it to the servants of the Crown to provide for their own families, *ib.*

Witness earnestly appeals for the intervention of the Committee in favour of the total abolition of the tax, 1977 *et seq.*——Practical proof given by witness in his present office of his zeal in behalf of the Crown, *ib.*——Witness further advocates the recognition in the present Bill of the principle that for the future, the remuneration should be a stipend for life and a deferred annuity with reference to which the salary should be fixed, 1977. 1982. 1988–1997.

Heart-burning and discontent, as at present, will continue to exist under any system of deductions for superannuation, 1978——A revision of salaries, even though accompanied by a reduction similar to the amount of the tax, would be far better than a continuance of the present system, 1978–1982. 1991–1993——How far the payment of the deductions can be said to afford better security for retired allowances than an Act of Parliament could afford, 1983–1990. 1994–1997.

Necessary employment of extra clerks in the Customs, mostly for short periods, 1998–2001——Salutary Treasury regulation recently, that the extra clerks are not to be considered as having any claim to permanent appointment, 2001, 2002——Belief that no extra clerks have been appointed who have been rejected by the examiners of candidates for the civil service, 2003.

Report, 1856—*continued.*

Hardships of System. See *Ascending Salaries. Customs Department. Deductions. Dockyards. Exemptions. Extra Clerks. Families of Deceased Officers. Fixed Salaries. Foreign Service. Fund. General Valuation and Survey (Ireland). Income Tax. Injustice. Partiality. Poor Law Department (England). Resignations and Dismissals. Salaries,* 4.

Hardy, Peter, F.R.S. (Analysis of his Evidence.)—Actuary of the London Assurance Company, 3293-3296——Corroborates the calculations of Dr. Farr as founded upon returns as to the operation of the pension fund of the East India Company's labourers, 3297-3299. 3315, 3316. 3351-3356——Larger deductions paid by the civil servants than would be necessary if they formed a fund of their own, 3300, 3301. 3377-3382——Opportunities of Government for investing the deductions in the public funds, and for deriving interest upon them, 3301-3312.

Witness is quite prepared to recommend the London Assurance Company, or any similar office, to undertake the charge for superannuation in consideration of the deductions; the charge, however, should be more strictly administered, 3313, 3314. 3331. 3335-3350. 3372-3376. 3387-3396. 3426——Reason why witness does not base his calculations entirely upon the present system of superannuation of the civil servants, 3317 *et seq.*——The data afforded by the working of the funds among the East India Company's labourers are, if anything, more favourable to Government than the data afforded by the civil service system, 3322. 3329-3331. 3399-3416——There will in time be considerably fewer persons superannuated than under the old scale; as compared with those who entered previously to 1829, the proportion will be about six or seven to ten, 3323-3328.

Assumption, in witness's calculations, that the Act will be more strictly administered than hitherto, and that persons will not be permitted to quit the service unless they become unequal to their duties, 3331. 3335-3350. 3387-3396——Opinion that a positive investigation *ab initio*, as suggested by Mr. Ansell, would show that Dr. Farr had understated the case, 3332-3334——Considerable value of lapsed deductions, in consequence of retirements or dismissals without superannuation, 3357-3372.

Unfairness of the present system, more especially in the case of the junior and lower servants, 3365-3371——Any average premium extending over a variety of ages is always mischievous, 3368. 3424, 3425——The injustice of levying the deductions, so that one class is benefited at the expense of another, is patent to every one, 3369. 3383——Witness could prepare a statement of the proper mode of dealing with the deductions, so as to be fair to the civil servants and to the Government, 3384-3386.

Further evidence as to the data derived from the experience of the East India Company fund; effect of the out-door employment of the contributors upon their health and retirement, as compared with the in-door employment of the civil service, 3397-3416——Out-door employment incapacitates from work sooner than in-door employment, 3406-3416——Mode of calculation adopted by witness, without reference to any particular period as that at which the fund would attain its maximum, 3417-3423.

The clerks in the London Assurance Office enter on salaries of 60 *l.* a year; formerly the first salary was 70 *l.*; 3427, 3428.

Harris, D. H. Letter from Mr. D. H. Harris to Mr. Hamel, dated 24 March 1856, illustrating the hardship of the cases of the landing-waiters, lockers, and other Customs officers, and calling for the grant of free pensions, *App. p.* 453, 454.

Hayter, the Right Hon. William Goodenough, (Member of the House). (Analysis of his Evidence.)—As Secretary to the Treasury, denies the accuracy of the evidence of Sir Charles Trevelyan, relative to the redundant list, 1031 *et seq.*——Sir C. Trevelyan's imputation, that there were two principles in action at the Treasury, one that of service, the other that of patronage, is altogether unfounded, so far as witness is concerned, 1031. 1035-1039. 1048-1052——Reference to the redundant list for the year 1854-55, which shows that 279 persons on the list in 1854 were reduced to 101 in 1855; 1031.

Explanation relative to thirty-one persons of the Inland Revenue on the redundant list, the total number of officers in the department being 6,562; 1031——Out of 5,569 officers in the Customs, there are at present forty-four on the redundant list, of whom only sixteen are capable of further service; explanation as to the non-re-employment of these, 1031-1033——There is now no redundant officer of the Treasury on the list, 1031——System of promotion in the Customs adverted to as being independent of Treasury interference, 1033, 1034.

Sir Charles Trevelyan has never on any occasion called witness's attention to the redundant list, 1034——Explanation relative to the case of a Consul-general referred to by Sir C. Trevelyan, as having been placed on the list at forty-three years of age, after twenty-three years' service, whilst another person was appointed in his place, 1034. 1039. 1043-1046. 1050, 1051——The convict establishments referred to by Sir C. Trevelyan are not under the Treasury, 1036——Belief that the lists for other years, as well as for 1854-55, prove the inaccuracy of Sir C. Trevelyan's statements, 1038. 1040-1042.

Appointment through witness, of extra clerks, attached to the Board of Works, to permanent

Hayter, the Right Hon. W. G., M. P. (Analysis of his Evidence)—*continued.*

permanent offices, as vacancies occurred; illustration thereby of his disregard of patronage, 1038——Want of power in the Treasury to transfer persons from the redundant list to the public departments generally, 1039. 1047——Further statement that the evidence of Sir C. Trevelyan by no means gives a correct impression of the truth of the case in regard to the redundant list, 1040–1042. 1048–1052.

Health. Propriety of more liberal retiring allowances to those who become especially infirm, *Farr* 1674, 1675——How far the superannuation system may be more advantageous than the terms of an insurance office would be to public servants who fail in health, *ib.* 2212, 2213.——*See* also *Foreign Service.*

Hitchins, Mr. Particulars as to three persons having been appointed to succeed Mr. Hitchins, Inspector of Government Prisons in Ireland, when removed to the redundant list; Mr. Hitchins should have been re-employed, *Sir C. E. Trevelyan* 442–457.

Hobson, Joseph Linney. (Analysis of his Evidence.)—Appears on behalf of the lockers and weighers in the Customs department, 3068, 3069——Complains of the peculiar harshness of the superannuation tax in the case of lockers and weighers, and, in fact, of all the civil servants whose salaries are under 100 *l.* a year, 3069–3076. 3081——Statement in detail as to the annual expenses of witness, his wife and six children; notwithstanding much privation, these amount to 91 *l.* 7 *s.* 4 *d.*, whereas his salary is only 90 *l.* a year; 3070.

Important duties performed by lockers and weighers, 3073——Prospects of witness in regard to an increase of salary; he has been sixteen years in the service, 3077–3079——On salaries rising to something over 100 *l.* a year, parties are often worse off thereby, on account of the income tax and the double superannuation tax, 3079. 3082——Advantage of the superannuation if there were no deductions, 3081, 3082. 3086——Hours of attendance of the lockers; overtime is paid for at 1 *s.* an hour; 3083, 3084.

Prejudice to the prospects of Customs officers in not being admitted to the service till twenty-one years of age, 3084——Provident character of lockers, &c., 3085–3087——Impolicy of dispensing with the deductions, but compelling the civil servants to insure their lives, 3087——Respects in which officers may be said to be worse off after several years' service than when they enter, 3088——Hardship in always levying the deductions on the day-pay, which is often stopped for absence through sickness, *ib.*

Home Office. Statement of the total annual salaries, compensations and superannuations, *App. p.* 359.

Return of the total number of persons in the office, together with the number who have entered within the five years ending December 1853, the number who have left during the same period, the number promoted from one class to another, and the cause of the vacancies, *App. p.* 374, 375.

Digest of the return of 12 July 1833 as to the establishment of the department in 1821 and 1832 respectively; containing sundry particulars as to the reduction or increase of salary, *App. p.* 383.

House of Commons. Popularity of the service of the House of Commons where there are no deductions though liberal retiring allowances are granted, *Farr* 1613.

Hume, the late Mr. Feeling of Mr. Hume in 1822 that the abatements contributed by any officer dying in the service should be returned to his family, *Bromley* 872.

Hutchings, Henry. (Analysis of his Evidence.)—Divisional Superintendent in the Valuation office, Dublin; has been in the office for sixteen years, 2222–2225——The General Valuation Act provides for the valuation of the counties, by whom the clerks are paid, 2226–2230——The clerks are paid by the month for daily work, 2227–2242——Though the duties of the valuation are necessarily continuous the service of the clerks is temporary, 2231–2233. 2244–2255——There is no arrangement for superannuation, and many clerks have retired or have been discontinued after many years' service, without receiving any gratuity or pension, 2234–2238. 2260–2267——Many have left the office for private employment, 2236.

The clerks are exceedingly anxious to be brought under the terms of the Superannuation Act, 2239–2243——Low scale of remuneration under which they serve, 2242. 2263, 2264——Necessity of a permanent staff to carry out and revise the valuation, 2242–2255——Some officers have served on the valuation for twenty-eight years, 2256–2259——Mode of appointment to the office, 2268–2274——Warning is not given that the clerks are not to expect superannuation allowances, 2275.

Strong grounds for the expectation by the clerks that they would be properly recognised as a permanent staff, 2276——Circumstance of clerks in the Ordnance Survey, Ireland, (which was made at the expense of the counties), and also in the Poor Law, having received pensions or compensations though they had not paid superannuation deductions, 2276–2279——Great importance in many ways of the duties of the office, adverted to as an argument in favour of a recognised Government organisation of the staff, 2279.

Report, 1856—*continued.*

I.

Illegality. Belief that legally the civil servants could claim the deductions as their property, though on equitable grounds only do they claim it, *Bromley* 896–926.

See also *Injustice.*

Income Tax. Payment of the income tax by the civil servants adverted to, as taken in connexion with the deductions, being a great aggravation of their privations, *Farr* 1352–1354——Grievance in clerks being charged income tax on the full amount of their salaries, *ib.* 1670, 1671——Probable disturbance of the arrangement of 1834 through the extension of the income tax to salaries of 100 *l.* a year, *Right Hon. Sir J. Graham* 2924–2927. 2933——On salaries rising to something over 100 *l.* a year parties are often worse off thereby on account of the income duty and the double superannuation tax, *Hobson* 3079. 3082——Statement showing the difference between the nominal salary of a civil servant appointed since August 1829 and the net amount payable to him, after deducting the superannuation abatement and income tax, on salaries from 80 *l.* to 500 *l.*, *App. p.* 452.

Infirm Officers. See *Health. Medical Inspection.*

Injustice. Inequitable character of the arrangement under the Act of 1834, *Sir C. E. Trevelyan*, 108–126. 168, *et seq.*——Injustice if a full equivalent be not provided for the deductions, *ib.* 326–330. 347——Injustice in not having formed the superannuation deductions into a fund, *Willis* 1204.

Proper form in which the question of equity must be discussed, *Farr* 1428. 1439, *et seq.*——Conviction that the civil servants paying the deductions have not been equitably dealt with; grounds for this conclusion, *ib.* 1428, *et seq.*——Sense of injustice now felt by the civil servants, *Hamel* 1926——Inequitable practice in compelling persons to pay for a contingency which six-sevenths of them do not obtain, *W. H. Stephenson* 2673–2677. 2693–2696. 2749–2755. 2813–2815——The injustice of levying the deductions so that one class is benefited at the expense of another is, or ought to be, patent to every one, *Hardy* 3368–3371. 3383.

Witness considers that the claim in equity of the civil servants is merely to the amount of superannuation laid down by the Act and administered through the Treasury, whether the same be more or less than the deductions would provide, *Right Hon. Sir J. Graham* 2901 *et seq.*——Denial that the civil servant has any vested interest in the retiring allowance, *ib.* 2938.

In equity there may be ground for complaint if the deductions be too large, *Right Hon. Sir F. Baring* 2989.

See also *Deductions*, 4. *Exemptions. Partiality. Terms of Appointment.*

Inland Revenue Department. Reference to the importance of the duties of the Revenue department and to the qualifications of the clerks by whom they are performed, *Sir C. E. Trevelyan* 594–596——From 1829 to 1852, 149,969 *l.* had been paid by the department in abatement, and only 5,998 *l.* received in superannuation allowances from that amount, *Bromley* 900——Small number of life insurances at present by the clerks of the department, *Farr* 1622——Provision first made by the Act 49 Geo. 3, c. 96 in 1809, for superannuation allowances to officers in the Excise, *Hamel* 1712——Further provisions laid down by the Act 50 Geo. 3, c. 117, *ib.*

Statement of the total annual salaries, compensations and superannuations, *App. p.* 359.

Return of the aggregate number of persons in the department subject to the superannuation abatements, who have been pensioned, and to whom gratuities have been granted upon their retirement from office, during the five years ending December 1855; of the number who have died during the same period, not having quitted the service; and of the number who have voluntarily quitted the service during the same period for other pursuits, distinguishing those who have so retired under a service of ten years and above that period, *App. p.* 360.

Abstract of returns showing the number of persons in the redundant list at the commencement of the year 1854, the number that have died or become incapable of service during the year 1854, the number that have re-entered the public service during the year, the number that have been added to the list during the year, and the number that remained on the list at the close of the year 1854; *App. p.* 372——Similar abstract for the year 1854, *ib.*

Return of the number of officers, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the cause of the several vacancies, *App. p.* 378, 379.

Digest of return of 12 July 1833 as to the establishment of the department in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 388, 389.

Table

Report, 1856—*continued.*

Inland Revenue Department—continued.

Table showing the number of officers superannuated during the years 1835–39, with their periods of service and their salaries at the time of retirement, *App. p.* 436.

See also *Excise Charity Fund.*

Insurance Fund:

1. *Generally in favour of Life Insurance by means of Deductions.*
2. *Rate of Deduction recommended.*
3. *Expediency of a Compulsory system.*
4. *How the Fund should be managed.*
5. *Feeling adverse to the contemplated Fund.*

1. *Generally in favour of Life Insurance by means of Deductions:*

Deductions from salary should be continued for the purpose of forming an insurance fund for the benefit of the families of deceased civil servants, *Bromley* 946–949. 960–963. 1012; *Willis* 1197 *et seq.*; *Farr* 1507. 1517. 1622 *et seq.*——The proposed insurance fund should be irrespective of free pensions on retirement, *Bromley* 947–949.

It has been found impossible to raise contributions towards insurance over and above the deductions for superannuations, *Willis* 1197——Proposition that the present deductions be abolished, and that there be a general system of abatement from all salaries towards insurance, *ib.* 1197–1200. 1300, 1301——In exceptional cases, but not on the whole, the civil servants would benefit less by insurance than by the superannuation system, *ib.* 1303–1306——Sundry institutions in which insurance funds have been established with admirable effect, *ib.* 1307, 1308.

Grounds for the opinion that it would be advantageous to the public service that the deductions from the salaries of the civil servants should be applied to a provision for their families on the principle of life insurance, *Farr* 1622 *et seq.*——Objection to a permission to assign the policy; it should be rendered illegal, *ib.* 1628–1632. 1635–1641. 1665–1668——If found desirable it might be arranged that in certain cases of retirements from service, &c., the capital represented by the insurance premiums should be returned to the contributors, *ib.* 1635–1639. 1660——The premium paid is a provident investment, and not a tax, *ib.* 1642–1650——Necessity of giving up the superannuation deductions if the principle of compulsory insurance be adopted, *ib.* 1653. 1669, 1670.

Further statement by Mr. Bromley in favour of the creation of an insurance fund by a compulsory abatement of 2 ½ per cent. from all salaries of and above 100 *l.* a year, *App. p.* 417.

Sundry arguments by Mr. Locock, of the Colonial Office, in favour of a fund established and managed by the clerks on the principle of mutual insurance, *App. p.* 426–432.

2. *Rate of Deduction recommended:*

The deduction for the insurance fund should be at the rate of 2 ½ per cent. instead of 5 per cent., as proposed in a petition recently presented to Parliament; reasons for this altered recommendation, *Bromley* 950–955. 1012. 1030, and *App. p.* 417——Explanation as to witness having till recently approved of 5 per cent. abatement towards an insurance fund, though he considered the salaries too low to bear 5 per cent. deduction as a superannuation tax, *Bromley* 957–960. 1030——As regards the 2 ½ per cent. deduction, the same should apply compulsorily to all salaries of 100 *l.* a year and upwards, but workmen in dockyards, and other servants receiving up to 80 *l.* a year or so, should be exempt, *ib.* 1013–1015——Distinction to be drawn as regards insurance policies between those servants who have contributed towards the fund of 800,000 *l.* and those who are appointed after the passing of the present Bill, *ib.* 1017, 1018——The abatements should in the case of all the lower salaries be limited to 2 ½ per cent., *Willis* 1199, 1200.

3. *Expediency of a Compulsory system:*

The contributions towards the fund should be compulsory, *Willis* 1202. 1316——Considerable support given to the proposition for compulsory insurance, *ib.* 1296–1298——Belief that compulsory insurance would give general satisfaction, *ib.* 1309. 1311. 1332——Reasons in favour of rendering it compulsory that the civil servants, whether married or single, should insure their lives, *Farr* 1622–1627. 1633. 1634. 1642–1664——Illustrations of the ineffective working of the voluntary system of life insurance, *ib.* 1622——Frequent forfeiture or assignment of policies under such system, *ib.*

4. *How the Fund should be managed:*

Limited extent to which the Government should interfere in the management of the fund, *Bromley* 961–963——The management should rest with the civil servants, *Willis* 1201–1203——Objection to Government having other than a general control, *ib.* 1333–1336.

Report, 1856—*continued.*

Insurance Fund—continued.

5. *Feeling adverse to the contemplated Fund:*

So far as the grievance of the superannuation system goes, witness represents the feeling of the civil servants generally, but there is much diversity of opinion as to the proposed insurance fund, *Willis* 1293-1298. 1307——Grounds for the opposition of the Customs department and the civil servants to a diversion of the tax, or any portion of it, towards a widows' fund, *Hamel* 1977——Objection to any scheme in regard to such fund which should be compulsory and universal, *ib.*——Impolicy of dispensing with the deductions, but compelling the civil servants to insure their lives, *Hobson* 3087.

See also *Customs Department*, 8. *Families of Deceased Officers.*

Insurance Offices. An actuary has given the opinion that an insurance office would give a great deal more than the Government gives in consideration of the abatements, *Bromley* 835. 866-868——Data supplied to Mr. Brown, of the Guardian Life Office, on which he calculated that a larger average pension would be granted to a civil servant by an ordinary insurance office than is granted by Government, *Willis* 1286——Insurance offices would gladly make arrangements with the civil servants which would be advantageous to both parties, *ib.* 1302——Conclusion that the Government deals more hardly with the service, as regards the proportion between the abatements and the retiring pensions than an insurance office would do, *Hamel* 1934-1949.

An insurance office undertaking the pensions would make a large profit, *Farr* 2168-2170——Willingness of insurance companies to undertake the superannuations in consideration of the deductions, *ib.* 2202-2204——Difficulties in the way of insurance offices undertaking the superannuation charge in return for the deductions, *Edmonds* 3125-3127——Witness is quite prepared to recommend the London Assurance Company, or any similar office, to undertake the charge for superannuation, in consideration of the deductions; the charge, however, should be more strictly administered, *Hardy* 3313, 3314. 3350. 3372-3376. 3387-3396. 3424.

Interest on Deductions. See *Fund.*

J.

Judicial Establishments. If the system of abatements be continued, judges, and persons employed in courts of justice should be subject to it, *Sir C. E. Trevelyan* 198-200——Special funds from which judicial establishments are frequently paid, *ib.* 199, 200——The compensations and pensions for the establishment of the three kingdoms, are as 34 per cent. to the salaries, *ib.* 356——All the objections which apply to the ordinary pension list, apply in an aggravated degree to the pensions of the great legal and judicial establishments; evidence in illustration, *ib.* 365-377.

Suggestions for improving the judicial system, as regards appointments and pensions, *Sir C. E. Trevelyan* 365-370——There is no check upon the first appointment, and no limitation of age, *ib.* 365——Partial operation of the special Act of Parliament, by which some of the judicial establishments have been placed under the Superannuation Act, *ib.* 368——Suggestions for limiting the age at which persons should be eligible for judges, *ib.* 368, 369——Propriety of abolishing all fees; suggestions hereon by Sir Stafford Northcote, and witness, in 1853, *ib.* 369, 370.

Grounds for exempting judges of the criminal courts, &c., *Sir C. E. Trevelyan* 565-567——Unequal character of the Act in not applying to such public servants as examiners in the Court of Chancery, judges, &c., *Bromley* 723-725.

The case of judicial officers, and of many others who do not pay the deductions, are not parallel cases to those of the permanent civil servants, *Right Hon. Sir J. Graham* 2935-2937.

Statement showing that the total annual salaries for the three kingdoms are 712,795 *l.*, and the total compensations and pensions 240,491 *l.*, *App. p.* 357, 358.

See also *Chancery Court of* (*England*). *Chancery Court of* (*Ireland*). *County Court Judges.* *Suitors' Fee Fund.*

L.

Lapsed Deductions. See *Deaths.* *Deductions*, 5, 7. *Resignations and Dismissals.*

Length of Service. Calculation as to the period of service at which persons are superannuated; the average period is about thirty-two years, *Farr* 1385, 1386. 1401——Compensation is granted after an average service of twenty-eight and half years, *ib.* 1385. 1401.

Many are superannuated early, and in good health, and these make an excellent bargain under the present system, *Farr* 2171-2175. 2201——The faithful public servant who

Report, 1856—*continued.*

Length of Service—continued.

who remains at his post, undoubtedly pays more than the value of his pension, *Farr* 2171——Respects in which subordinate Customs officers may be said to be worse off after several years service, than when they enter, *Hobson* 3088.

Table showing the period of service of 8,307 civil servants, who received superannuation allowances, and of 929 who received compensation allowances, in the years 1835-54 inclusive; the mean period as regards the former was about thirty-one years, and as regards the latter about twenty-eight years, *App. p.* 433.

See also *Ages* (*on Retirement.*) *Pensions and Superannuations.*

Life Insurance. See *Insurance Fund.*

Lockers (*Customs*). See *Customs Department*, 6.

Locock, Frederick. Statement by Mr. Frederick Locock, of the Colonial Office, dated 13 April 1856, adducing sundry arguments against the system of deductions for the pensions of the civil service, and strongly recommending the creation of a fund established and managed by the clerks, on the principle of mutual insurance, *App. p.* 426-431.

London and North-Western Railway Company. Particulars relative to a scheme of deductions, with reference to superannuation, which was adopted in 1852 by this company, in the case of all their salaried officers, *Ansell* 3174-3181. 3204-3215. 3222, 3223. 3279-3292——Witness was consulted by the larger railway companies, and suggested the scheme in question, but it was not carried out under his direction, *ib.* 3174, 3175. 3204——The age for superannuation was taken at sixty-five, *ib.* 3174. 3215.

The company contributed 2½ per cent., and there was a deduction of 2½ per cent., which together are to meet the charge for superannuation, *Ansell* 3177. 3178. 3231, 3232——Data in regard to salaries upon which the scheme was calculated, *ib.* 3204-3211. 3222-3227. 3277-3291——In the event of resignations or retirements, through reduction of office, the amount contributed by the officers is repaid, but without interest, *ib.* 3212-3214. 3292——The scale adopted by the London and North-Western Company is an exact transcript of the Government scale, *ib.* 3230.

Lumley, William Golden. (Analysis of his Evidence.)—Has been senior assistant secretary of the Poor Law office for about seventeen years, 3030, 3031——The office is nominally temporary, and is not under the Superannuation Act, 3032-3034——Though limited to a certain period, the office might be brought under the terms of the Act, 3035, 3036——Willingness generally of the officers of the department to be brought under the Act upon the same conditions as the rest of the civil service, 3037-3041. 3047, 3048. 3056-3063——Strong feeling, however, among the officers, that they should not be subject to the deductions in consideration of the retiring allowances, 3037-3041. 3055. 3062, 3063.

General feeling in the office that the appointments are, practically, permanent, 3042-3046——Uncertainty felt in regard to the mode in which the deductions are to be levied, more especially the past deductions, in the event of the office coming under the Act, 3049-3055——The only officer of the department who has retired upon an allowance was one of the Commissioners, 3064-3067——The Parliamentary secretary, as well as the president, should be excepted from the provisions of the measure under consideration, 3067.

Luttrell, Mr. Particulars as to the retiring allowance of Mr. Luttrell, one of the Audit Commissioners, who retired voluntarily in 1850; the same placed in contrast with the less favourable allowance granted to Mr. Mallet, *Bromley* 968. 973-995.

Explanation relative to Mr. Luttrell's case; exceptional circumstances under which he received a larger allowance than his length of service entitled him to, *W. H. Stephenson* 1147-1163——Large saving effected by the retirement conjointly of Admiral Percy, Mr. Montague, and Mr. Luttrell, *ib.* 1148, 1149. 1153——Mr. Luttrell held office under patent from the Crown, and could not be ejected by Government, *ib.* 1150, 1151. 1153, 1154——His salary was charged on the Consolidated Fund, *ib.* 1152.

M.

Macartney, Mr. Resolutions proposed in Committee by Mr. Macartney, *Rep.* x-xii.

Magistrates (*Police Courts*). Circumstances under which magistrates of police courts pay deductions whilst county court judges are exempt, *Sir C. E. Trevelyan* 563, 564.

Mallet, Mr. Case of the superannuation in 1848 of Mr. Mallet, Secretary of the Audit Board, at the age of seventy-two, after forty-eight years service, considered in connexion with the retirement of Mr. Luttrell on full pension; hardship in Mr. Mallet's allowance having been only 850 *l.* a year, his salary having been 1,000 *l.*, *Bromley* 968. 970-975——Abatement at first of 66 *l.* from Mr. Mallet's pension; the Treasury subsequently

Report, 1856—*continued.*

Mallet, Mr.—continued.

offered him 34*l.* out of the abatement, which he declined to receive, *Bromley* 968. 972——According to the Superannuation Act Mr. Mallet was entitled to a pension of 916*l.* 13*s.* 4*d.*; *ib.* 971, 972.

Explanation in detail relative to this case; documents on the subject read, *W. H. Stephenson* 1054–1092——Memorials and testimonials submitted by Mr. Mallet on retirement, *ib.* 1055——Mr. Mallet was awarded a retiring pension of 850*l.* a year, which was more than an ordinary public servant would have had, but less than he would have received had not his attendance at office been somewhat deficient, *ib.* 1056. 1087–1092——Remonstrance made against the award of 850*l.* by Sir Francis Baring and Sir Alexander Spearman, *ib.* 1057.

An increased pension of 884*l.* a year was subsequently offered to Mr. Mallet, which increase of 34*l.* he declined to accept; letters on this part of the case between him and the Treasury, *W. H. Stephenson*, 1057. 1062–1067——The highest amount to which Mr. Mallet would have been entitled was 916*l.* 13*s.* 4*d*, *ib.* 1058——Explanation of the principles on which the reduced award of 850*l.* a year was made; practice of the Treasury in similar cases, *ib.* 1059–1061. 1068–1076. 1087 *et seq.*——Application by Sir F. Baring for an increased pension further adverted to; it was treated as a public document, *ib.* 1074. 1078–1086.

Mechanical Servants. Return containing sundry particulars as to the number in the several public departments, the number who have left or entered during the five years ending December 1853, and the cause of the several vacancies, *App. p.* 374–381.

See also *Dockyards.*

Medical Inspection. Approval of the provision in the Bill that infirm officers about to retire be examined by a medical man connected with the office to which they belong, *Farr* 1674.

Messengers. Return containing sundry particulars as to the number in the several public departments, the number who have left or entered during the five years ending December 1853, and the cause of the several vacancies, *App. p.* 374–381.

Metropolitan Police Courts. Return of the number of officials, arranged in five classes, together with the number who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 374, 375.

Mint, The. Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of persons in the Mint, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, with the causes of the several vacancies, *App. p.* 378, 379.

Digest of return of 12 July 1833, as to the establishment in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 392.

Mulvany, Mr. Case of Mr. Mulvany removed from the Board of Works, Ireland, to the redundant list; explanation as to his being allowed three-fourths of his income (which was 1,000*l.* a year) after fourteen years service, *Sir C. E. Trevelyan* 418–430.

Correction of foregoing evidence; Mr. Mulvany's total service was upwards of twenty-seven years, and his retired allowance was 667*l.* a year, or two-thirds of his salary, *Sir C. E. Trevelyan* 486.

N.

National Debt Office. Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of persons in the office, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Digest of return of 12 July 1833, as to the establishment of the office in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 397.

Navy, The. How far as regards remuneration and pensions the naval service can be considered better off than the civil service, *Sir C. E. Trevelyan* 230–238.

Neison, F. G. P., F. R. S. Extract from a letter to Dr. Farr by Mr. Neison, corroborating in the main the correctness of his calculations, *App. p.* 449.

Report, 1856—*continued.*

New Offices. Willingness of some new departments to be brought under the Superannuation Act, *Farr* 1610——Some offices not originally under the Act have applied to be placed under it, whilst others object thereto, *W. H. Stephenson* 2829–2832.

See also *Back Payments.*

Northcote, Sir Stafford, Bart. Resolutions proposed by Sir S. Northcote and negatived by the Committee, *Rep. p.* x.

Notice of Deduction. See *Terms of Appointment.*

Number of Civil Servants. Return relative to the several public offices or departments, showing the number of persons in each, divided into different classes, *App. p.* 374–381.

O.

O'Dea, John. Memorial of John O'Dea, letter-carrier of Borrisokane, county of Tipperary, dated 14th May 1856, representing the hardship of his case in his receiving only 5*d.* a day for his arduous duties, *App. p.* 457.

Odiham Mechanics' Institution. Petition of the members of the Mechanics' Institution, Odiham, Hants, in favour of open competition for public appointments, *App. p.* 474, 475.

Office-keepers. Return containing sundry particulars as to the number in the several public departments, the number who have left or entered during the five years ending December 1853, and the cause of the several vacancies, *App. p.* 374–381.

Office of Works, &c. Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of officers, arranged under five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Oppression. Designation of the abatements as most oppressive, *Bromley* 1011——Peculiar hardship of the deductions in the case of the lower paid officers, *Willis* 1196. 1199; *Hamel* 1848 *et seq.*

Ordnance Department. Statement respectively of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of persons in the department, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 376, 377.

Digest of Return of 12 July 1833 as to the establishment in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 387.

See also *Dockyards. Exemptions.*

Ordnance Survey (Ireland). Circumstance, as contrasted with the case of the clerks in the Valuation office, Ireland, of clerks in the Ordnance survey, Ireland (which was made at the expense of the counties), and also in the Poor Law, having received pensions or compensations, though they had not paid superannuation deductions, *Hutchings* 2276–2279.

Out-door Servants. Different classes of out-door servants who are included in the return upon which witness has estimated, for the future, a large decrease of pensions; comparatively early age at which these servants are superannuated, *Farr* 1676–1697——Out-door employment incapacitates from work sooner than in-door employment, *Hardy* 3406–3416.

P.

Palgrave, Mr. Case of Mr. Palgrave, of the Customs, adverted to as illustrating the partial operation of the Act of 1834, in the case of those entering the service after 1829, *Hamel* 1929, 1930——Instead of a retiring pension of 123*l.* a year, he would, if he had entered previously to 1829, have been entitled to about 188*l.* a year, *ib.*

Parliamentary Estimates. Recommendation by Mr. Bromley, that pensions granted under different Acts of Parliament and scales, should be shown separately in the Estimates, *App. p.* 415.

Parliamentary Returns. Imperfect character of the Parliamentary Returns relative to superannuation and compensation allowances, *Farr* 1413–1417. 1425.

Partiality. About two-thirds of the civil servants have been appointed since 1829, and pay the deductions, the remaining one-third being exempt, *Sir C. E. Trevelyan* 74–76; *Farr* 1522, 1523——Double advantage of the civil servants appointed before 1829 over those subsequently appointed, in having a higher scale of pensions, and in being entitled

Report, 1856—*continued.*

Partiality—continued.

to pensions without deductions, *Sir C. E. Trevelyan* 127-129. 151——Improbability of the Act of 1834 contemplating arrangements much more disadvantageous, at all points, to the public servants than those laid down by the Act of 1822, *ib.* 150, 151——Under the present unequal system the diplomatic and other servants are pensioned by the state, whereas the civil servants pay their own pensions, *ib.* 223–227.

Parliament could never have intended that one class of their servants should provide the superannuation allowances of another class, *Farr* 1438. 1443 *et seq.*——Propriety of placing the civil servants, admitted since 1829, upon the same footing as those admitted previously to that year, *ib.* 1520–1524——The great objection to the present scheme is that there is no proportion between what is taken and what is given, *ib.* 1614.

As a matter of principle, as well as of practice, one uniform rate cannot be fixed upon with equity on account of the different circumstances of different departments, *Ansell* 3266–3276——Unfairness of the present system, more especially in the case of the junior and lower servants, *Hardy* 3365–3371——Any average premium, extending over a variety of ages, is always mischievous, *ib.* 3368. 3424, 3425.

See also *Deaths. Deductions,* 5. *Exemptions. Palgrave, Mr. Retirements and Dismissals.*

Patronage. See *Appointments. Redundant List. Treasury,* 1. 2.

Paymaster-general's Office. Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of persons in the office, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Digest of the Return of 12 July 1833 as to the establishment in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 393.

Paymasters (*Irish Constabulary*). Letter from Messrs. Coleman, Fitzgibbon, Kelly, and Brett, ex-paymasters of the Irish constabulary force, to the Chairman of the Committee, dated 17 May 1856, representing the extreme smallness of their allowance on abolition of office, &c., *App. p.* 457.

Peel, Sir Right Hon. Robert (*The late*). Extract from a speech in 1844 by Sir Robert Peel, in which he regretted that no provision was made for the widows and families of civil servants; this partly gave rise to the association of civil servants in 1845-46, *Bromley* 625——Question as to Sir Robert Peel having been in favour of the superannuation tax, *ib.* 878, 879. 881–866.

Pensions and Superannuations:

1. *Aggregate and Average Amount.*
2. *Increase of late Years.*
3. *Anticipated Decrease under certain Regulations.*
4. *Liberal Scale as regards Appointments previously to* 1829 *and* 1834.
5. *Scale in present Bill; Amendments proposed.*
6. *Importance of the Principle of Pensions on Retirement.*

1. *Aggregate and Average Amount:*

The superannuations payable in 1854 amounted to 549,094 *l.*, *Sir C. E. Trevelyan* 78-82——The Paymaster-general pays 138,609 *l.* annually in superannuations, of which amount only 6,524 *l.* are paid to persons who have paid deductions, *ib.* 83——Under the present system of deductions and pensions salaries appear larger and pensions less than they really are, *ib.* 160–168.

Explanation relative to a return, which shows that the total annual salaries of the civil establishment of the United Kingdom amount to 5,539,660 *l.*, and the total annual compensations and pensions to 1,122,778 *l.*, *Sir C. E. Trevelyan* 356-364——In the civil service, commonly so termed, the pensions and compensations are only eighteen per cent. of the salaries, *ib.* 357——Out of a total charge of 760,000 *l.* for pensions, &c., in 1853, the Customs and Inland Revenue pensions were 425,000 *l.*, and the Admiralty and Ordnance pensions, 133,000 *l.*, *ib.* 388.

The annual pensions of those paying deductions now amount to 10,148 *l.*, against 62,796 *l.* contributions, *Bromley* 942, 943——The average amount of compensation or superannuation allowance granted to each person has been 104 *l.* a year, *Farr* 1386–1390——During the years 1835–54, 9,644 persons received an average superannuation allowance of 95 *l.* a year, *ib.* 1387——On an average 4,999 have been, at one time during the years 1835–54, in receipt of superannuation allowance; how this result is arrived at, *ib.* 1390.

1403–

Report, 1856—*continued.*

Pensions and Superannuations—continued.

1. *Aggregate and Average Amount*—continued.

1403–1408——Calculation that those superannuated at fifty-eight and a half years of age enjoy their pensions for ten and a half years, *Farr* 1390–1402. 1409–1411.

Total of 1,122,778 *l.* as annual compensations and pensions of the civil establishments of the United Kingdom, *App. p.* 357.

Account of the annual amount of superannuation allowances which remained payable on the 31st December, in each of the years 1834–54, *App. p.* 373.

Return containing particulars as to the number of superannuations in the several public offices and departments, during the five years ending December 1853, *App. p.* 374–381.

2. *Increase of late Years:*

Enumeration of the principal causes of increase of superannuation allowances, *Sir C. E. Trevelyan* 365 *et seq.*——The causes of the augmentation of the pension list are left entirely untouched by the system of deductions from salaries, *ib.* 370——Remarks of the Select Committee of 1828 upon some of the causes of the extension of the pension list, *ib.* 378. 388, 389——Large and constant increase since 1834 in the amount paid as superannuation, *Farr* 1379–1419; *Right Hon. Sir F. Baring* 3022, 3023.

3. *Anticipated Decrease under certain Regulations:*

Belief that the amount of pensions (that is about 500,000 *l.* a year) of the departments paying superannuations might, under improved regulations, be greatly diminished, *Sir C. E. Trevelyan* 290, 291. 356 *et seq.*——Calculation that the present charge of about 540,000 *l.* a year for superannuation allowances will, under the working of the proposed Act, be reduced to 200,000 *l.*; Dr. Farr can fully explain this calculation, *Bromley* 837–839. 847–855.

It is calculated that in respect of 16,000 persons entering the service at the age of twenty-five and leaving at sixty-five, only 2,815 would come on the pension list, *Willis* 1211——The ultimate amount payable annually as superannuation allowances, at an average pension to each of 78 *l.* a year, would be about 200,000 *l.*, *ib.* 1236. 1241. 1253.

Argument showing that if the Act of 1834, and the present Bill, be properly carried out, the annual charge for superannuation would be greatly diminished, *Farr* 1672–1674——There will in time be considerably fewer persons superannuated than under the old scale; as compared with those who entered previously to 1829, the proportion will be about six or seven to ten, *Hardy* 3323–3328.

Inquiry suggested by Mr. Bromley before any person is placed on the pension list, *App. p.* 415.

4. *Liberal Scale as regards Appointments previously to* 1829 *and* 1834:

Higher scale of pensions laid down by the Act of 1834 as regards persons appointed previously to the minute of the 4th August 1829 than as regards persons appointed subsequently thereto, *Sir C. E. Trevelyan* 66 —— One great cause of increase of pensions is the unnecessarily high rates of pension and compensation given previously to the Act of 1834, *ib.* 378——More liberal pensions under the scale of 1822 than of 1834, *Farr* 1528. 1557–1559.

Particular scale of pensions in proportion to the length of service laid down by the Treasury Minute of 10 August 1821, *App. p.* 342.

Table showing the scales of pension on which those superannuated during the years 1835–54 have retired, *App. p.* 433.

5. *Scale in present Bill; Amendments proposed:*

Inconsistency in the scale in the Bill as regards the allowance for fifty years' service in the case of those appointed previously to 1829, *Sir C. E. Trevelyan* 493——Grounds for objecting to the proposed ordinary scale of superannuation allowance, commencing after ten years' service and carried on to thirty-four years' service, when forty-sixtieths of the amount of salary may be granted, *Sir C. E. Trevelyan* 494–519; *Bromley* 637. 842——Objection to so small an allowance as two-thirds only of salary as pension on retirement, *Sir C. E. Trevelyan* 501–503; *Bromley* 637. 842——Three-fourths, instead of two-thirds, should be the maximum scale of pension, *Sir C. E. Trevelyan* 514; *Bromley* 637. 842.

Concurrence of between 3,000 and 4,000 civil servants in an address presented to the late Chancellor of the Exchequer, urging that the scale of pensions was not sufficient, and that the abatements should be paid to the families of deceased civil servants, *Bromley* 630, 631. 636, 637——As representing the committee of deputies of civil servants referred to, witness considers that there should be an annual instead of a septennial rise

Report, 1856—*continued.*

Pensions and Superannuations—continued.

5. *Scale in present Bill; Amendments proposed*—continued.

in pensions, *Bromley* 637. 842——Suggestion that the second clause of the Bill, instead of stopping at thirty-four years' service, should go on to thirty-nine or forty years' service, *ib.* 964-966——The scale of pensions contemplated by witness, is more favourable than the scale of 1834, *ib.* 966.

Not only should the deductions be abolished, but the scale of pensions should be made more liberal, *Farr* 1525-1527——The scale begins at rather too high a rate, and ends at too low a rate; amendments suggested, *ib.* 1528——In fixing the value of services with a view to the amount of pension, the calculation should be by a per-centage instead of by sixtieths, *ib.* 1528——More liberal scale of pensions under the present Bill than under the Act of 1834, *ib.* 1560, 1561.

The superior class of dockyard officers who receive upwards of 200 *l.* a year, are pensioned on the scale of twelfths, which is the Act of Parliament scale, *Spence* 2011. 2023——Expediency of the new Act being very explicit as to the mode of calculating the retiring allowances, *ib.* 2127.

Further expression of the views of Mr. Bromley in favour of an alteration of the present scale of pensions, *App. p.* 415.

6. *Importance of the Principle of Pensions on Retirement:*

Great importance of paying pensions or superannuations whether there be deductions or not; illustration thereof, *Sir C.E. Trevelyan* 317-325. 333-346. 532; *Farr* 1571-1574; *Sir J. Graham* 2964, 2965——A suitable pension is an indispensable condition of efficient service, *Sir C. E. Trevelyan* 484.

Resolution of the Committee, that the practice of providing superannuation pensions is based on sound principles of policy, *Rep. p.* xii.

See also *Abolition of Office. Ages (on Retirement). Application for Superannuation. Appointments. Customs Department. Deductions. Dockyards. Exchequer, Court of. Extra Clerks. Foreign Service. Free Salaries and Pensions. Fund. General Valuation and Survey (Ireland). Good Service Pensions. Judicial Establishment. Length of Service. Out-door Servants. Partiality. Post Office. Reduction of Establishments. Redundant List. Retirements. Treasury, The.*

Permanent Staff. Return containing sundry particulars as to the number in the several public departments, the number who have left or entered during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 374-381.

Political Officers. Propriety of extending the principle of abatements (if it be continued at all) to all political offices, as well as to the permanent civil service, *Sir C. E. Trevelyan* 209. 215 *et seq.* 239-249——Peculiar hardship however in subjecting political salaries to deductions, *ib.* 209——Limited number of political pensions, *ib.* 210-214——Unadvisability of deductions in the case of those political servants who cannot under any circumstances receive pensions, *ib.* 239-242. 245-249.

Return of the total annual salaries and superannuations of the great officers of state, *App. p.* 358.

Return containing sundry particulars as to the number of political officers in the several public departments, the number who have left or entered during the five years ending December 1853, and the cause of the several vacancies, *App. p.* 374-381.

Poor Law Department (*England and Wales*). Reference to the Poor Law department as one concerning which, as likely to be permanent, it must soon be decided whether the Superannuation Act is to be applied or not, *Sir C. E. Trevelyan* 321-325. 331-333——The Poor Law and other departments, for various reasons, have not yet been brought under the Act, *W. H. Stephenson* 2778-2781. 2831.

The department, as being nominally temporary, is not under the Act, *Lumley* 3032-3034——Though limited to a certain period, the office might be brought under the terms of the Act, *ib.* 3035, 3036——Willingness generally of the officers of the department to be brought under the Act upon the same conditions as the rest of the civil service, *ib.* 3037-3041. 3047, 3048. 3056-3063——Strong feeling however of the officers that they should not be subject to the deductions in consideration of the retiring allowances, *ib.* 3037-3041. 3055. 3062, 3063.

General feeling in the office that the appointments are, practically, permanent, *Lumley* 3042-3046——The only officer of the department who has retired upon an allowance, is one of the Commissioners, *ib.* 3064-3067——The parliamentary secretary as well as the president, should be excepted from the provisions of the measure under consideration, *ib.* 3067.

Return

Report, 1856—*continued.*

Poor Law Department (*England and Wales*)—continued.

Return of the number of persons in the department, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, with the causes of the several vacancies, *App. p.* 376, 377.

See also *Back Payments.*

Poor Law Department (*Ireland*). Practice adopted in granting pensions to those officers connected with the establishment whose offices were abolished, *Sir C. E. Trevelyan* 335–346.

Return of the number of persons in the department, arranged in five classes, togeth with the numbers who have entered, left, or been promoted during the five years endin December 1853, and the causes of the several vacancies, *App. p.* 376, 377.

See also *Extra Clerks*, 4.

POST OFFICE:

I. *Metropolitan Offices:*
1. Generally.
2. London.
3. Dublin.
4. Edinburgh.

II. *Provincial Offices:*
1. Generally.
2. England and Wales.
3. Ireland.
4. Scotland.

I. *Metropolitan Offices:*

1. Generally:

Different regulations affecting different post-office officials in regard to deductions and superannuations, *Tilley* 3432–3438——Dissatisfaction felt with regard to the partial operation of the present Act, *ib.* 3439–3449——Revision of Post-office salaries in 1854, and upon former occasions; the result was in favour chiefly of the lower classes, *ib.* 3468–3475. 3486–3488. 3502. 3504–3510——Remarks upon the circumstance that out of 490 persons paying deductions, who have entered and left the service since 1829, only 12 have been pensioned, *ib.* 3476–3485. 3492–3495——In the three metropolitan offices there are 3,325 persons who are entitled to pensions on retirement, *ib.* 3484.

The clerks enter at 80*l.* a year, with an increase of 5*l.* a year, *Tilley* 3487, 3488—— Since 1829 the deductions have amounted to 57,295*l.* and the pensions to contributors to 3,739*l.*, *ib.* 3489, 3490——Those who have entered the service since 1829 do not seem more anxious to remain a long time in the service than those who entered under the old scale, *ib.* 3496–3499——There is no difficulty in obtaining perfectly competent clerks when vacancies occur, *ib.* 3500–3502.

Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the aggregate number of officers, subject to the superannuation abatements, who have been pensioned, and to whom gratuities have been granted upon their retirement from office, during the five years ending December 1855; of the number who have died during that period, not having quitted the service; and of those who have voluntarily quitted the service during the same period for other pursuits, distinguishing those who have so retired under a service of ten years, and above that period, *App. p.* 360.

2. London:

Very low salaries of the clerks in the money-order office, *Bromley* 683——Large proportion of those in the money-order office who resign or are discharged, *Willis* 1288–1292——Small proportion of officers in the Post-office who insure their lives, *Farr* 1622.

Return of the number of officers, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Return showing the names, cause of retirement, and length of service of all clerks in the office, appointed since the 11th August 1829, who have left the service between that date and the 11th April 1856, *App. p.* 362–369——Total of 85 deaths, 311 resignations, 85 dismissals, and 10 pensions, *ib.* 369.

Digest of the return of 12 July 1833, as to the establishment of the office in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 390.

3. Dublin:

Return of the number of persons in the Dublin office, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Digest of the return of 12 July 1833, as to the establishment of the office in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 390, 391.

Report, 1856—*continued.*

Post Office—continued.

I. *Metropolitan Offices*—continued.

4. Edinburgh:

Return of the number of persons in the Edinburgh office, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Digest of the return of 12 July 1833, as to the establishment of the office in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 391.

II. *Provincial Offices:*

1. *Generally*:

The provincial officers neither pay deductions nor receive superannuations, *Tilley* 3433-3438——Refusal of the clerks to come under the terms of the Act, *ib.* 3442, 3443. 3456-3460. 3463-3467——Refusal also of some of the country postmasters to come under the Act, *ib.* 3444, 3445. 3461, 3462——Tenure of office in the country offices, *ib.* 3446-3449.

2. England and Wales:

Return of the number of officers, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Memorial of the clerks, sorters, letter-carriers, and other officers of the post-office in Manchester, praying to be comprised within the terms of the Bill, *App. p.* 459, 460.

Petition of the officers employed in the Bristol post-office, praying that the provincial post-offices be comprised within the terms of the Bill, *App. p.* 460.

3. Ireland:

Return of the number of persons in the provincial offices, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, with the causes of the several vacancies, *App. p.* 378, 379.

Petition of the postmaster, clerks, and letter-carriers employed in the post-office at Londonderry, *App. p.* 466.

Petition of the clerks, letter-carriers, and other officers employed in the Newry office, *App. p.* 467.

Petition of the clerks, letter-carriers, and other officers in the office at Belfast, *App. p.* 469.

Petition of the clerks, letter-carriers, and other officers in the Cork office, *App. p.* 469, 470.

Petition of the clerks, letter-carriers, and other officers employed in the office at Limerick, *App. p.* 470. 474.

Petition of the clerks and letter-carriers employed in the Clonmel office, *App. p.* 473.

4. Scotland:

Return of the number of officers, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, with the causes of the several vacancies, *App. p.* 378, 379.

Petition of the postmaster, clerk, letter-carriers, and other officers in the Montrose office, *App. p.* 465.

Petition of the clerks, letter-carriers, and other officers employed in the office at Dundee, *App. p.* 465.

Petition of the clerks, letter-carriers, and others in the Perth office, *App. p.* 466, 467.

Petition of the officers employed in the office at Aberdeen, *App. p.* 467, 468.

Private Act (*Customs*). Reference to a private Act in 1816, for providing a fund for widows and children of Customs officers, by means of deductions from salaries, *Sir C. E. Trevelyan* 5-10.

Private Service. Disposition of the civil servants, except those in the better paid departments, such as the Treasury or Admiralty, to transfer themselves to the commercial service, *Bromley* 683-688. 702-705—— Reasons on which it may be argued that the public servants should receive a higher rate of remuneration than a person in the mercantile service, *W. H. Stephenson* 2733-2747——Advantages relatively of the civil service and of private service adverted to in connexion with the rate of salary in the former, *ib.* 2741-2748. 2795.

Instances of refusal by some mercantile and banking clerks to come forward for appointments in the Privy Council Office, *W. H. Stephenson* 2747. 2793-2798——The civil

Report, 1856—*continued.*

Private Service—continued.

civil servants have not much opportunity for obtaining better private employment, *W. H. Stephenson* 2748——Extract from a letter from Dr. Mortimer, head of the City of London School, as to the grounds for the preference given for mercantile employment, by youths educated therein, *ib.* 2795–2798.

See also *Bank of England. Collins, Mr. Dockyards,* 2. *London and North Western Railway Company.*

Proceedings of the Committee. Rep. p. iv *et seq.*

Professional Officers. Larger allowance to professional men placed on the Redundant List, than to ordinary civil servants, *Sir C. E. Trevelyan* 428.

Objection to the fourth clause of the Bill as regards the want of definition of the term "professional" civil servants, *Bromley* 995.

See also *Ash, Mr. Cotsell, George. Dockyards. Fincham, Mr. Fullagar, Mr.*

Promotion. Importance of a system of promotion by merit, *Sir C. E. Trevelyan* 476—— Obstacles at present to carrying out promotion upon the ground of merit, *ib.* 596.

Return containing particulars as to promotions from one class to another, in the several public offices or departments, during the five years ending December 1853, *App. p.* 374–379.

Public Service. The only tie to the service is the permanency of it, *Bromley* 684, 685. 687. 703——Different inducements to enter the public service; the prospect of a pension is doubtless a powerful incentive, *Farr* 1611, 1612——The permanent character of Government employment is an inducement to accept a low rate of salary, *Spence* 2107.

Anxiety of the public to obtain appointments in the civil service, as now conducted, *Right Hon. Sir J. Graham* 2947, 2948——Absence of inclination to quit the service, *ib.* 2951——Abundant applications at present for public appointments adverted to in connexion with the want of employment generally, *Right Hon. Sir F. Baring* 3026–3028.

Q.

Qualifications (Civil Servants). Remarks by the Select Committee of 1828 upon the question of unqualified officials, *Sir C. E. Trevelyan* 389——Main importance of securing proper qualification on the first appointment, *ib.* 476. 592, 593. 597——Propriety of fewer servants more highly qualified and better paid, *ib.* 476——Practice, till lately, to proceed on the principle of a multitude of servants, without reference to their efficiency or inefficiency, *ib.*

Explanation as to the impossibility, till the recent appointment of the Civil Service Commission, of preventing the employment and transfer to the pension list of inefficient servants, notwithstanding the special rules laid down by the Treasury minute of 1831, *Sir C. E. Trevelyan* 586–593 —— Efficiency, all things considered, of the civil servants of the Crown at the present time, *ib.* 597——However inefficient a civil servant may be, it always happens that he must be retained, unless there be a reduction or revision of his department, *ib.* 589.

The Civil Service Commissioners, in recommending a system of public competition and examination, express no fear that there will not be candidates in abundance, but are apprehensive that the inducements offered may not be sufficient to bring forward the best educated and most desirable class, *Bromley* 706–717——Facility for obtaining well qualified persons to fill vacant appointments, *Right Hon. Sir J. Graham* 2952, 2953; *Right Hon. Sir F. Baring* 3025.

See also *Ages (on Retirement). Appointments. Promotion. Zeal (Civil Servants).*

R.

Receiver of Constabulary (Ireland). Statement as to the clerks in the office of the Receiver of Constabulary not being placed under the Superannuation Act; exception in the case of Mr. Kane, the present receiver, who was constituted a public servant in 1853, *W. H. Stephenson* 2816–2828. 2895.

Record of Services. System of record in some departments of the services, whether good or bad, of the officers therein; advantage of such record, *Sir C. E. Trevelyan* 617–620.

Reduction of Establishments. One cause of the extension of the pension list is the extensive reductions and consolidation of establishments after the last war, and about the time of the Reform Bill, *Sir C. E. Trevelyan* 388——The compensations then given amounted

Report, 1856—*continued.*

Reduction of Establishments—continued.

to 200,000*l.* or 300,000*l.*; the savings, however, amounted to about 1,000,000*l.*, *Sir C. E. Trevelyan* 388——Questionable policy of the reduction of many offices through the facilities of placing those who are temporarily unemployed on the pension list, *ib.* 390. 462.

See also *Abolition of Offices.* *Compensations.* *Redundant List.*

Reduction of Salaries. See *Salaries.*

REDUNDANT LIST:

1. *Undue Number on the List; faulty System at the Treasury hereon.*
2. *Explanation and Defence on the part of the higher Authorities.*

1. *Undue Number on the List; faulty System at the Treasury hereon:*

One cause of the extension of the pension list is the absence of any proper power for bringing into re-employment those persons who have once been placed on the redundant list, *Sir C. E. Trevelyan* 391 *et seq.*——Recommendation of this subject in Mr. Vernon Smith's Committee on Miscellaneous Estimates, *ib.* 391. 432——The formation by the Treasury of a redundant list has not produced the desired effect, *ib.* 391 *et seq.*——There are few efficient men now on the list, most of them having grown old upon it, *ib.* 391–394.

Witness has constantly looked over the list and made representations about it, *Sir C. E. Trevelyan* 405–408——It is difficult to mention other instances, besides that of Sir Alexander Spearman, of re-employment after transfer to the list, *ib.* 409——Frequent refusal of applications for re-employment, *ib.* 431, 432——A central controlling power which should regulate re-appointments from the redundant list would overcome the present difficulty on the subject, *ib.* 439, 440——Numerous civil servants placed on the list by Sir Stafford Northcote and witness, and by other committees appointed for the revision of salaries, &c., *ib.* 440, 441——Circumstance of persons being sometimes appointed to fill the places of those removed to the list; cases in point, *ib.* 442–462.

Experience on which witness has stated that officers when placed on the list were rarely re-employed, *Sir C. E. Trevelyan* 1168——Return delivered in, containing sundry particulars relative to officers to whom pensions have been granted on reduction or abolition of office, only two of such officers being included in the last annual redundant list presented to Parliament, *ib.*——Statement showing that the so-called redundant list presented to Parliament is very imperfect, and may be considered to be complete only as regards the home establishments of the Customs and Inland Revenue, *ib.* 1168. 1179–1186——Particulars as to several officers of the Customs establishments in the colonies having on reduction of office been placed after a time on the superannuation list, instead of on the redundant list, *ib.* 1168.

2. *Explanation and Defence on the part of the higher Authorities:*

Statement to the effect that the evidence of Sir C. Trevelyan by no means gives a correct impression of the case, *Right Hon. W. G. Hayter* 1031 *et seq.* 1040–1042. 1048–1052——Reference to the redundant list for the year 1854–55, which shows that 279 persons on the list in 1854 were reduced to 101 in 1855, *ib.* 1031——Explanation relative to thirty-one persons of the Inland Revenue on the list, the total number of officers in the department being 6,562, *ib.*—— Out of 5,569 officers in the Customs, there are at present forty-four on the list, of whom only sixteen are capable of further service; explanation as to the non-employment of these, *ib.* 1031–1033——There is now no redundant officer of the Treasury on the list, *ib.* 1031.

Sir Charles Trevelyan has never on any occasion called witness's attention to the list, *Right Hon. W. G. Hayter* 1034——Belief that the lists for other years as well as for 1854–55 prove the inaccuracy of Sir C. Trevelyan's statements, *ib.* 1038. 1040–1042—— Want of power in the Treasury to transfer persons from the redundant list to the public departments generally, *ib.* 1039. 1047.

Abstract of Return, showing the number of persons on the redundant list of the several public departments at the commencement of the year 1853; the number that have died or become incapable of service during the year; the number that have re-entered the public service; the number that have been added to the list; and the number that remained on the list at the close of the year; the total on the list at the beginning of the year was 120, and at the close of the year 282, *App. p.* 372——Similar abstract for the year 1854; the number at the commencement of the year was 279, and at the close of the year 101, *ib.*

See also *Consular Establishment.* *Convict Establishments.* *Hitchins, Mr.* *Mulvany, Mr.* *Savage, Mr.* *Treasury,* 1. 2.

Registrar-general of Births, &c. Return of the number of persons in the office, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 374, 375.

Remuneration.

Report, 1856—*continued.*

Remuneration. The remuneration of the civil servant should be by salary, free from abatement, and by pension when no longer fit for service, *Sir C. E. Trevelyan* 197. 307 *et seq.*; *Bromley* 639 *et seq.* 869 *et seq.*; *Willis* 1307; *Farr* 1506. 1516. 1571–1574. 1599–1605; *W. H. Stephenson* 2671, 2672. 2733——Sundry important advantages of the general system of remuneration of public servants partly by salaries and partly by superannuation allowance, *Farr* 1571–1574——Witness advocates the recognition in the present Bill of the principle that for the future the remuneration should be a stipend for life and a deferred annuity, with reference to which the salary should be fixed, *Hamel* 1923. 1977. 1982. 1988–1997——Nature of the compact legally and equitably between the Crown and its officers, *ib.* 1949——Doubt as to the correctness of terming the superannuation allowance part of the remuneration for past services, *W. H. Stephenson* 2708–2711.

See also *Deductions*, 8. *Free Salaries and Pensions.* *Salaries.*

Rendall, Gertrude. Memorial of Mrs. Rendall, widow of a late consul, with reference to his contributions to the superannuation fund, and her own destitute condition, *App. p.* 418.

Resignations and Dismissals. Estimate that 40 per cent. of the civil servants are discharged or resign after a service of about four years, during which period they have contributed to the superannuation fund, *Willis* 1286–1292——With regard to retirements without compensation, they are very numerous in the lower class of civil servants, who quit the service for want of adequate salaries, *Farr* 1426. 1621——To the value of the contributions of the superannuated must be added the contributions of those who leave without superannuation; this additional value is not considered in witness's calculations, *ib.* 2129–2135. 2214, 2215.

Large proportion of the civil servants who leave the service without receiving superannuation allowances, *Ansell* 3182——Reference to a paper which shows that 427 persons out of 780, who have left the Customs from all causes in the years 1851–55, have left from other causes than death or superannuation, *ib.* 3236–3246. 3265——Considerable value of lapsed deductions in consequence of retirements or dismissals without superannuation, *Hardy* 3357–3372.

Return of the aggregate number of civil servants in each department, subject to the superannuation abatements, who have resigned office during the five years ending December 1855, distinguishing those who have so resigned under a service of ten years, and above that period, *App. p.* 360.

Return containing particulars as to the number of resignations in the several public offices and departments, during the five years ending December 1853, *App. p.* 374–381.

Retirements. Data upon which the pressure upon the fund for retirement must be calculated, *Sir C. E. Trevelyan* 130. 136–145. 155–159——Anticipated greater reluctance to retire under the reduced scale of pensions; prejudicial effect thereof, *ib.* 131. 155–159. 274. 282–289——Inexpediency of holding out any inducement to the retirement of men when between fifty and sixty years of age, at which period their services are most valuable, *ib.* 494–503.

Return of the number of persons retired on superannuation allowances between periods of ten and thirty-four years' service, exclusive, and between periods of thirty-five and forty years' service, exclusive, and the amounts paid in each case for the last three years; inference therefrom as to the additional burden to the public, supposing an additional pension to be granted for a further period after thirty-four years' service, *Sir C. E. Trevelyan* 503–519.

Anticipation that under the scale of 1834, men will remain longer in the service than they did previously, and that consequently the number of superannuations will be greatly diminished, *Farr* 1508. 1673——Indisposition of officers under the present system to retire from the service, *ib.* 1568——Difficulty as regards calculation in properly estimating the different effects of a greater or less inducements to retire, as afforded by different scales of pensions, *ib.* 1578–1596.

Assumption, in witness's calculations, that the Act will be more strictly administered than hitherto, and that persons will not be permitted to quit the service unless they become unequal to their duties, *Hardy* 3331. 3337–3350. 3387–3396.

Table showing the years of service of those superannuated or compensated in the years 1835–54, *App. p.* 433.

See also *Ages (on Retirement).* *Free Salaries and Pensions.* *Medical Inspection.* *Pensions and Superannuations.*

Revision of Salaries, &c. See *Deductions.* *Salaries.* *Wybrow, Mr.*

Rich, Right Hon. Mr. Circumstance of Mr. Rich, when at the Treasury, having prescribed a printed form, headed, "Date of first contribution to Superannuation Fund"; thus seemingly having been of opinion that a fund was to be formed, *Sir C. E. Trevelyan* 111.

Royal Engineers' Clerks. See *Hambly, W. B.*

S.

SALARIES:

1. *As to Revision and Reduction in past Years, more especially between* 1821 *and* 1834.
2. *The Deductions not considered in the case of recent Revisions.*
3. *Total and Average Amount now paid.*
4. *Inadequacy generally of the Salaries, and especially with reference to the Deductions.*
5. *As to Revision and Reduction in the event of the Deductions being abolished.*
6. *Advantage of a General System of Assimilation of Salaries.*

1. *As to Revision and Reduction in past Years, more especially between* 1821 *and* 1834:

Considerable reduction in the salaries of civil servants between 1821 and 1831; return on the subject delivered in (*App. p.* 382–404), *Sir C. E. Trevelyan* 93–98. 118, 119. 175——Impropriety if in 1831 salaries had been further reduced as a means of keeping up a superannuation fund; they were reduced quite low enough, *ib.* 172–175.

Grounds for concluding that the abatements cannot be considered as merely a diminution of salaries, *Bromley* 640 *et seq.*——Average salary in 1821 of 140 *l.* 15 *s.* 8 *d.*, and in 1835 of 118 *l.* 6 *s.* 10 *d.*, of each of the civil servants in those offices liable to the superannuation tax, *ib.* 641——Explanation as to a return which shows that between 1821 and 1831 there was an increase in the salaries of 6,000, and a decrease in the salaries of only 269, of the public servants, *ib.* 718–721——Considerable reductions since 1815 in the cost of collecting the revenue of the Customs and Post Office departments; inference therefrom that there has also been a reduction in the remuneration of the civil servants, *ib.* 796–799——The decrease of charge for salaries arises both from decrease in the amount of salary and from reduction of office, *ib.* 821–824.

Circumstances under which Sir James Graham and others advocated a general reduction of salaries in 1830; these circumstances no longer exist, though the reductions have been made, *Farr* 1518, 1519——Higher scale of salaries in 1828, when the Select Committee of the House of Commons recommended the system of deductions, than at the present time, inference therefrom; *Hamel* 1817–1819.

Intention to have carried out a larger reduction of salaries in 1829 than really was carried out, had it not been for the imposition of the deductions, *Right Hon. Sir J. Graham* 2904. 2909. 2911, 2912. 2923. 2927. 2939. 2959——The value of money in 1856 as compared with 1833, when salaries were largely reduced, affords no reason for an increase of salaries, *ib.* 2928–2933.

Concurrence with Sir James Graham as to the deductions having been made in lieu of a further reduction of salaries, *Right Hon. Sir F. Baring* 2989.

Treasury Minute, dated 8 January 1822, revising and extending the increase of salaries with reference to length of service, *App. p.* 342, 343.

Digest of return of 12 July 1833, of the establishment of the public departments in 1821 and 1832 respectively; showing the reduction or increase of salary per head in all the particulars recited in the return, except in those cases where absolute reduction has taken place; stating also, the number of persons in each case so affected; also the total number of persons in each department whose salaries have been raised or reduced, and the total amounts of reduction and of increase, *App. p.* 382–404.

2. *The Deductions not considered in the case of recent Revisions:*

Circumstance of the Treasury in their several revisions of salaries (in which they have frequently been represented by witness) having never considered whether the parties paid deductions or not; evidence in justification of this course of proceeding, *Sir C. E. Trevelyan* 309–316. 348–355. 470——Witness has been engaged in thirteen different commissions of inquiry into public offices, and upon all occasions of revision of salary the question of superannuation allowance was never considered, *Bromley* 648–650——Instances of witness having been engaged in revising salaries, on which occasions the salaries were fixed without any reference to the deductions under the Act, *W. H. Stephenson* 2702–2705. 2786——The imposition of the abatements in the public offices generally had no reference to the reduction of salaries in other public departments subsequently to the Act of 1822, *ib.* 2769–2777.

3. *Total and Average Amount now paid:*

Total of 5,539,660 *l.* as the total annual salaries of the civil establishments, *Sir C. E. Trevelyan* 356, and *App. p.* 357——Return of the average salaries in the year 1855-56, in the principal public departments, and in the East India House, Bank of England, and London and North Western Railway, *Bromley* 796——The average salary of the whole service is 141 *l.*, *Willis* 1286——The average salary at retirement is 162 *l.*, *ib.*

The

Report, 1856—*continued.*

SALARIES—continued.

3. *Total and Average Amount now paid*—continued.

The salaries of two-thirds of those paying the deductions amount on the average to only 86 *l.* a year; class of servants comprised in this division, *Farr* 1349. 1355-1378——Sixteen thousand three hundred and fifty-three persons in the civil service have, on the average, salaries of 141 *l.* a year, two-thirds of the salaries average only 86 *l.* a year, and one-third averaging 264 *l.* a year, *ib.* 1349. 1372. 1377, 1378——Number, salaries, and position in life of the Custom-house tidewaiters and surveyors included in the gross number of 16,353 persons upon which witness's calculations are based, *ib.* 1355-1371——Difficulty of ascertaining the number of those having salaries under 100 *l.* a year who do not rise to higher offices, and of those who do so rise, *ib.* 1364-1375——Out of the 16,353 persons in question, 4,836 have average salaries of 264 *l.* and pay the five per cent. deduction; offices to which these belong, *ib.* 1372-1374. 1377.

Table showing the number of civil servants superannuated during the years 1835-1839, with their periods of service, and the salaries received by them at the time of retirement, *App. p.* 435——Similar table, distinguishing respectively the Customs, the Excise, and all other departments, *ib.* 436.

4. *Inadequacy generally of the Salaries, and especially with reference to the Deductions.*

Utter insufficiency of the salaries to bear a deduction of five per cent., *Bromley* 640 *et seq*——Average salaries of clerks in the Bank of England, the East India House, the London and North Western Railway, &c., compared with those of the civil servants of the Crown; much better position of the former class, *ib.* 655-683. 796——Hours of attendance, holidays, &c., in the Bank of England and East India House, as compared with the public departments, *ib.* 658-666——Unsettled character of the civil servants generally through the lowness of their salaries, *ib.* 684. 686-688——Belief as to Government clerks being worse off than clerks in the East India House, Bank of England, &c., *Willis* 1337-1340.

Data for the conclusion that the salaries do not permit of life insurance, *Farr* 1349-1354——Objection to a reduction of salaries if the deductions be abolished; they are in fact too low to admit of reduction, *ib.* 1604. 1608, 1609. 1620, 1621——The fact of competent men being willing to enter the service does not controvert the fact that the remuneration is inadequate, *ib.* 1615-1621.

Witness advocates the abolition of the deductions mainly as a means of raising the salaries, which are very inadequate, *Hamel* 1916, 1926——Impropriety of reducing the salaries, already too low, to the extent of the deductions, *ib.* 1924, 1925——Belief that the present nominal salaries are so low as not to admit of reduction, supposing the abatements to be removed; effect of past revisions adverted to hereon, *W. H. Stephenson* 2689-2692. 2697-2699. 2706 *et seq.* 2799-2811——Examination as to the inadequacy of the present remuneration in connexion with the right of Government to give what terms they please provided they are efficiently served, *ib.* 2721 *et seq.*

Facility, at the present rate of salary, of procuring competent persons to fill vacancies, *Right Hon. Sir J. Graham* 2952, 2953; *Right Hon. Sir F. Baring* 3025.

Statements showing the annual expenses, regulated with the strictest economy, of a family consisting of five persons, viz., a civil service clerk, his wife, two children, and a servant, *App. p.* 451.

5. *As to Revision and Reduction in the event of the Deductions being abolished:*

Satisfaction to be given by a general revision of salaries, coupled with the abolition of deductions, *Willis* 1313-1320——Light in which the abolition of the deduction would act as an increase of salaries; objection, nevertheless, to revision, if accompanied with a reduction, *Farr* 1518-1524. 1604. 1608, 1609. 1620, 1621——Practically the civil servant cannot, perhaps, be said to pay for his retired allowance, *ib.* 1596-1600.

If the salaries can bear reduction, it would be far better directly to reduce them than to tax them, *Hamel* 1852-1855. 1924——Suggestion that the principle be broadly laid down, that Government is to provide the superannuation, and that, on such understanding, the salaries are to be settled, *ib.* 1923. 1977. 1982. 1988-1997——A revision of salaries, even though accompanied by a reduction similar to the amount of the tax, would be far better than a continuance of the present system, *ib.* 1978-1982. 1991-1993.

Concurrence in the opinion expressed by Mr. Hamel, that deductions generally should be abolished, even though the addition be accompanied with a decrease of salaries, in consideration of Government providing the pensions, *Spence* 2103-2106.

Admission that the practical effect of abolishing the deductions would be to make a rateable addition to salaries, *W. H. Stephenson* 2679, 2680——In the event of abolishing the abatements, a revision of salaries would not be necessary, *ib.* 2692, 2693——Opinion that the salary given before 1829 is the fair remuneration, *ib.* 2712-2720——With regard to any argument founded on the practical increase of salaries, which would be

Report, 1856—*continued.*

SALARIES—continued.

5. *As to Revision and Reduction in the event of Deductions being abolished*—cont^{d}.

the effect of abolishing the deductions, as well as on the advantages of the superannuation pension in itself, the removal of the deductions would merely place the civil servants, appointed since 1829, in the same position as those previously appointed, both as regards the rate of salary and the advantage of the pension, *W. H. Stephenson* 2756–2758.

Approval of an increase of salaries, if those now paid be found to be insufficient, rather than of the abolition of the deductions, *Right Hon. Sir J. Graham*, 2946. 2954.

Recommendation by Mr. Bromley for the appointment of a Royal Commission to inquire into and report upon the sufficiency of public salaries, *App. p.* 418.

Resolution of the Committee that, as a condition of the deductions being done away, the rates of payment shall be revised, *Rep. p.* xii——Resolution that the revision shall be made previous to the 1st April 1857, *ib.*

6. *Advantage of a General System of Assimilation of Salaries:*

System generally of assimilation of salaries (as in the several establishments of the War department) adverted to, as one mode by which persons may be brought from the Redundant List into re-employment without inconvenience, *Sir C. E. Trevelyan* 435–437.

See also *Admiralty, The. Customs Department. Deductions. Dockyards*, 2, 3. *Free Salaries and Pensions. General Valuation and Survey (Ireland). Private Service. Qualifications (Civil Servants).*

Savage, Mr. Anxiety of Mr. Savage, who was connected with the Council Office in Ireland, to be brought from the Redundant List into re-employment; amount of his salary and of his retiring allowance, *Sir C. E. Trevelyan* 415–417.

Scales of Pension. See *Dockyards. Pensions and Superannuations*, 4, 5.

Select Committee of 1828. Recommendations in the Report of the Committee, in 1828, on Public Income and Expenditure; approval therein of the principle laid down in the Treasury Minute of August 1821, *Sir C. E. Trevelyan* 24–27——Introduction into Parliament of a Bill founded on the Report; subsequent withdrawal thereof on the objections raised by the civil servants, *ib.* 28–31.

Reference to the Second Report of the Select Committee of 1828, as containing erroneous calculations upon which the system of abatements was based, *Bromley* 640, 641. 645——Erroneous data on which the Committee recommended a reduction of salaries and a tax for superannuation allowance, *ib.* 822. 873——Reference to several recommendations of the Committee, which were carried out for a time and subsequently repealed, *ib.* 873. 880——The recommendation of the Committee in favour of abatements was not original, it having been founded upon the Act of 1822, *ib.* 874–878.

The Select Committee of 1828 clearly contemplated the formation of a fund, *Hamel* 1827.

Sparrow, James. Letter from Mr. James Sparrow, Customs collector at Hull, to the Chairman of the Committee, dated 15 March 1856, offering some suggestions and amendments in regard to the Bill before the Committee, *App. p.* 422.

Spearman, Sir Alexander. Re-appointment to the public service of Sir Alexander Spearman, after he had been placed on the Redundant List, *Sir C. E. Trevelyan* 409–414.

Special Pensions. See *Good Service Pensions. Health. Treasury*, 1, 2.

Spencer, James. (Analysis of his Evidence.)—Chief foreman of the steam factory in Portsmouth Dockyard, 2004——Attends before the Committee with the full leave of the Admiralty, 2005——Represents the feelings of the professional officers in the dockyard, 2006, 2007. 2012——The artificers in the dockyard, and an inferior class termed leading men, are paid in day-pay, and receive a fixed amount of pension, 2009-2011——Salaried officers from 100 *l.* to 150 *l.* or 200 *l.* a year, are pensioned on a scale called the scale of fortieths, 2011. 2021, 2022——The superior class of officers who receive upwards of 200 *l.* a year are pensioned on the scale of twelfths, which is the Act of Parliament scale, 2011. 2023.

Considerable hardship to which the professional officers are subject in regard to their pensions, their period of apprenticeship not counting at all, and their services, when on day-pay, and as salaried officers under 200 *l.* a year, being counted on the scale of fortieths, 2012 *et seq.*——The average age of professional officers when they commence their salary on the scale of twelfths is thirty-nine, 2012——Illustrations of the larger amount of retiring allowance granted, under the old scale, to clerical officers than to professional officers, 2026–2040. 2062 *et seq.*

No deductions are made for the retiring allowances of dockyard officers under 200 *l.* a year, 2041——The dockyard artificers on day-pay do not directly pay deductions, but in consideration of their pensions they receive lower wages than they otherwise would do, 2042–2051.

Report, 1856—*continued.*

Spencer, James. (Analysis of his Evidence)—*continued.*

2042–2051. 2088–2102——The main desire of the professional officers is to be placed on the same footing as the clerks, and to have their salaried time under 200 *l.* a year taken into account, 2052–2062. 2077 *et seq.* 2126, 2127——Willingness of artificers or professional officers having less than 200 *l.* a year to pay deductions for superannuation, if treated on the whole as clerical officers are treated, 2054–2062. 2077–2079.

After the period of apprenticeship, ending at twenty-one years of age, there is a servitude of fifteen years, at the least, before an artificer is placed on a salary entitling him to superannuation on the scale of twelfths, 2078. 2108–2111——Twelfth clause of the present Act adverted to as having been interpreted, in the case of retirement of Mr. Fullagar, of Woolwich Dockyard, and of other professional officers, very differently from what was expected by them, 2081–2084. 2127.——Any officer placed upon salary should at once come under the Act, 2085——Though the deductions are not directly exacted whilst the artificers are on weekly wages, still that period should be taken into account in calculating their retiring allowance when they have become salaried officers, 2086–2102.

Concurrence in the opinion expressed by Mr. Hamel, that deductions generally should be abolished, even though the abolition be accompanied with a decrease of salaries in consideration of Government providing the pensions, 2103–2106——The permanent character of Government employment is doubtless an inducement to accept a low rate of salary, 2107——Under the new scale witness calculates that a clerical officer at 250 *l.* a year can never get a retiring allowance of more than eight-twelfths, and that a professional officer retiring at the same salary cannot realise more than five-twelfths, 2118.

Annuities, without reference to the scale of fortieths, are granted to workmen disabled by accidents, even though they serve only for a limited period, 2119–2125——Peculiar qualifications required in professional officers, and peculiarly heavy duties to which they are subject, adverted to as enhancing their claim for being placed in the same position as the clerical officers, 2126, 2127——Expediency of the new Act being very explicit as to the mode of calculating the retiring allowances, 2127.

Stanley, Lord. Resolutions proposed by Lord Stanley; the same considered and amended, *Rep. p.* xi, xii.

Stationery Office. Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of persons in the office, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 378, 379.

Digest of the return of 12 July 1833 as to the establishment in 1821 and 1832 respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 396.

Stephenson, Edward, and John Crowder. (Analysis of their Evidence.)—(*Mr. Stephenson*). Is a shipwright or artisan in Portsmouth Dockyard, 2280–2282——(*Mr. Crowder*). Is a caulker in the dockyard, 2283.——(*Mr. Stephenson*). Has been in the service about fourteen years, 2285——Is not under the Superannuation Act, nor under the scale of fortieths, 2286, 2287——Different regulations in regard to the pensions respectively of the dockyard artisans, superior labourers, and common labourers, 2288–2295——Insufficiency of the scale of retiring allowance for artisans, it being only 20 *l.* a year at twenty years' service, and 24 *l.* at thirty-five years, 2293 *et seq.*

The artisans and labourers do not directly pay deductions in consideration of their pensions, 2296, 2297——Argument that in the low rate of wages received by them deductions are, however, practically levied, 2297 *et seq.*——Comparison of the wages and privileges of artisans in Government dockyards, and in private yards; considerably better position of the latter class, 2297 *et seq.* 2366–2380. 2385–2406.

The argument constantly used for not raising the low wages of the artisans is, that they receive pensions without paying deductions, 2229, 2230——The artisans are worse off than those under the Superannuation Act, or under the scale of fortieths, 2231–2239——Anxiety of the artisans to be placed under the provisions of the Bill before the Committee; benefit to the service thereby, 2340, 2341. 2361–2365.

Reasons for artisans continuing in Government employment notwithstanding the low rate of remuneration, 2353——Advantage of the constant employment and regular payment, 2353——Daily pay and pension of the common labourers adverted to, 2355–2360——Extent to which there is a demand for employment in Her Majesty's dockyards, 2378–2380. 2388——Inducement to enter the service afforded by the hope of pensions; advantage to Government thereby, 2380. 2388, 2389.

(*Mr. Crowder*). Only a small portion of the artisans, &c. receive the anticipated pension, though all enter the service in expectation of it, 2380——Customs in private yards adverted to as entailing expenditure not incurred by Government artisans, 2380–2382——Regulation by which extra time has lately been allowed for, though there is no direct pay for it, 2383, 2384.

Report, 1856—*continued.*

Stephenson, Edward, and John Crowder. (Analysis of their Evidence)—*continued.*

(*Mr. Stephenson*). Demand in the private service for men who have worked under Government discipline in dockyards, 2385–2387——Superior men in the merchant service very rarely enter Government dockyards, 2388——Further reference to the remuneration of witness and his fellow-workmen as being low and illiberal, and much less than that in the merchant service, 2390–2406.

Stephenson, William Henry. (Analysis of his Evidence.)—Has had the charge of the superannuation business of the Treasury for the last four years, 1053——Evidence in detail, relative to the superannuation, in 1848, of Mr. Mallet, Secretary of the Audit Board; documents on the subject read, 1054–1092——Memorials and testimonials submitted by Mr. Mallet on retirement, 1055——Mr. Mallet was awarded a retiring pension of 850*l.* a year, which was more than an ordinary public servant would have had, but less than he would have received had not his attendance at office been somewhat deficient, 1056. 1087–1092.

Remonstrance made against the award of 850*l.*, by Sir F. Baring and Sir Alexander Spearman, 1057——An increased pension of 884*l.* a year was subsequently offered to Mr. Mallet, which increase of 34*l.* he declined to accept; letters on this part of the case between him and the Treasury, 1057. 1062–1067——The highest amount to which he would have been entitled was 916*l.* 13*s.* 4*d.*; 1058——Explanation of the principles on which the reduced award of 850*l.* a year was made; practice of the Treasury in similar cases, 1059–1061. 1068–1076. 1087 *et seq.*——Application, by Sir F. Baring, for an increased pension, further adverted to; it was treated as a public document, 1074. 1078–1086.

Minute of the Treasury in 1831 adverted to, as showing the principles upon which the Treasury regulated the amount of superannuation, and sometimes awarded a less amount than was prescribed by Act, 1059. 1104–1106. 1127–1130——Regulation issued by the Superannuation Committee subsequently to the Act of 1834, with a view to introducing a better practice relative to reduced allowances in certain cases, 1093–1097. 1115–1125.

Consideration of the provisions of the 24th section of the Superannuation Act, in connexion with the principles laid down in the Treasury Minute of 1831, upon the carrying out of which a check was thereby placed, 1098–1114——Passage in the Minute of 1831 and in the Act of 1834, applying indirectly to the service of a person applying for a superannuation, 1126–1132——Practice, since 1846, of considering the length of service within the class about which there had been complaints previously, 1133–1144.

Particulars relative to the voluntary retirement and the superannuation of Mr. Luttrell, one of the Commissioners of Audit, in 1850; exceptional circumstances under which he received a larger allowance than his length of service entitled him to, 1147–1163——More liberal allowance generally awarded to servants, on the sudden reduction or abolition of office, than on voluntary retirement, 1164–1167.

[Second Examination.]—Witness, who entered the service before 1829, is well conversant with the superannuation system, and the objections to it, 2666–2669——He considers the present system of deductions unsound in principle, and both inequitable and impolitic in practice, 2670 *et seq.*——Unsoundness of the principle of deduction in consideration of the pension; the remuneration should be by salary, free from abatement, and by pension when no longer fit for service, 2671, 2672. 2733.

Inequitable practice in compelling persons to pay for a contingency which six-sevenths of them do not obtain, 2673–2677. 2693–2696. 2749–2755. 2813–2815——Impolicy in maintaining a system which engenders a sense of injustice, and disturbs those relations which ought to subsist between employers and employed, 2678——Admission that the practical effect of abolishing the deductions would be to make a rateable addition to salaries, 2679, 2680.

Dissent from the statements that there has been a breach of faith on the part of Government in not funding the deductions; the Act never contemplated such fund, 2681–2686. 2812–2815——Impossibility of persons entering the service without being cognisant of the deductions, 2682. 2700, 2701. 2813. 2815——Doubt as to Government making a profit by any possible means, even if the deductions had been funded, 2687, 2688.

Belief that the present nominal salaries are so low as not to admit of reduction, supposing the abatements to be removed; effect of past revisions adverted to hereon, 2689–2692. 2697–2699. 2706 *et seq.* 2799–2811——In the event of abolishing the abatements a revision of salaries would not be necessary, 2692, 2693——Instances of witness having been engaged in revising salaries, on which occasions the salaries were fixed, without any reference to the deductions under the Act, 2702–2705. 2786.

Doubt as to the correctness of terming the superannuation allowance part of the remuneration for present services, 2708–2711——Opinion that the salary given before 1829 is the fair remuneration, 2712–2720——Examination as to the inadequacy of the present remuneration

Report, 1856—*continued.*

Stephenson, William Henry. (Analysis of his Evidence)—*continued.*

remuneration in connexion with the right of Government to give what terms they please, provided they are efficiently served, 2721 *et seq.*

Reasons on which it may be argued that the public servant should receive a higher rate of remuneration than a person in the mercantile service, 2733–2747——Advantages relatively of the civil service, and of private service, adverted to in connexion with the rate of salary in the former, 2741–2748. 2795——Instances of refusal by some mercantile and banking clerks to come forward for appointments in the Privy Council Office, 2747. 2793–2798——The civil servants have not much opportunity for obtaining better private employment, 2748.

With regard to any argument founded on the practical increase of salaries, which would be the effect of abolishing the deductions, as well as on the advantages of the superannuation pension in itself, the removal of the deductions would merely place the civil servants, appointed since 1829, in the same position as those previously appointed, both as regards the rate of salary and the advantage of the pension, 2756–2768——The imposition of the abatements in the public offices generally, had no reference to the reduction of salaries in other public departments subsequently to the Act of 1822; 2769–2777.

Reference to the Poor Law and other departments as having for various reasons not yet been brought under the present Act, 2778–2781. 2831——Heavy deductions made from the retiring allowance of Treasury extra clerks, who have recently been considered as entitled to superannuation; they pay no deductions, 2782–2784. 2836–2839. 2846, 2847——Examination to the effect that the present question really turns upon whether the deduction is too much or too little for what is given for the deduction, 2785–2792.

Statement as to the clerks in the office of Receiver of Constabulary in Ireland not being placed under the Superannuation Act; exception in the case of Mr. Kane, the present receiver, who was constituted a public servant in 1853; 2816–2828. 2895——Some offices not originally under the Act have applied to be placed under it, whilst others object thereto, 2829–2832——Conviction that political motives have never influenced the Treasury in increasing or diminishing the retiring allowance, 2833–2835.

Reason for there being a special abatement of ten per cent. from the retiring allowance to be granted to the extra or supplemental clerks who are practically permanent clerks, 2836–2839. 2846, 2847——Authority under which pensions may be given to the supplemental clerks, 2840–2843. 2846——Temporary clerks are not entitled to any gratuity or retiring allowance, 2844, 2845.

Object of the scale of fortieths which applies to inferior dockyard officers having fixed salaries of less than 200 *l.* a year, 2849–2852——Complicated calculation necessary in regard to the retiring allowance of dockyard officers who have risen from being under the scale of fortieths, 2853–2855——Approval of all salaried persons being placed directly under the Act, 2856.

Difference between compensations and superannuations; reasons for more liberally dealing with those retiring on abolition of office than with those superannuated, 2857, 2858. 2887–2891. 2896–2899——Propriety of compensations being administered out of the same fund, and by the same general rule as superannuations, 2859–2872——Statement as to the amount of the pension of Mr. Fincham, late of Portsmouth dockyard; different views taken thereon by the Admiralty and the Treasury, 2873–2886——Mode of calculation of the deductions and the retiring allowances in the case of offices now applying to be brought under the Act, 2892–2894.

Storekeepers. Circumstances under which the present salary of witness, as storekeeper in the Royal William victualling yard, Plymouth, is 600 *l.* a year, that of his predecessor having been only 400 *l.*, *Triscott* 2447. 2452–2462——With reference to the pensions of paymasters or captains in the navy as compared with the retiring allowances of storekeepers, the military or naval service, and the civil service, are so different as not to admit of a parallel on this point, *ib.* 2463–2485——Storekeeperships abroad are doubtless much sought after, but instances of captains or commanders in the navy applying for them, though in unhealthy climates, are quite exceptional cases, *ib.* 2469–2480. 2484.

Sub-Bailiffs of County Courts. Petition of the sub-bailiffs of the county courts in England and Wales, praying that superannuation allowances be granted to them when incapacitated from work, *App. p.* 475.

Suitors' Fee Fund. Return showing the large amount payable out of the Suitors' Fee Fund as compensation to the taxing masters of the Court of Chancery, on their ceasing to hold office, *Sir C. E. Trevelyan* 367, 368——Propriety of abolishing all fees in courts of justice, and placing the Suitors' Fee Fund under the Exchequer, *ib.* 369, 370.

Superannuations. See *Pensions and Superannuations.*

Supernumerary Clerks. See *Extra Clerks.*

Report, 1856—*continued.*

T.

Temporary Clerks. These clerks, as distinguished from permanent extra clerks, are not entitled to any gratuity or retiring allowance, *W. H. Stephenson* 2844, 2845.

See also *Extra Clerks.*

Temporary Departments. Some offices considered to be of a temporary character have applied to come under the terms of the Act, as it is considered to give them a permanence, *Sir C. E. Trevelyan* 481.

See also *General Valuation and Survey* (*Ireland*). *Poor Law Department* (*England and Wales*).

Terms of Appointment. Expediency, under certain circumstances and conditions, of altering the terms on which the existing civil servants were originally appointed, *Sir C. E. Trevelyan* 488-492——Belief that in the great majority of cases the civil servants were not, on appointment, aware of the superannuation tax, *Bromley* 913——Statement as to the majority of the civil servants being, on appointment, altogether ignorant of the liability to the superannuation tax; misapprehension of witness on the subject when first appointed, *Hamel* 1824-1826. 1828-1833.

Impossibility of persons entering the service without being cognisant of the deductions, *W. H. Stephenson* 2682. 2700, 2701. 2813-2815——Distinct and positive notice given in regard to the deductions; this is conclusive as regards the equity of the arrangement, *Right Hon. Sir J. Graham* 2904-2923. 2944-2959. 2971——Due notice having been given of the deductions, there is in strict justice no ground for complaint, whether they be too much or too little, *Right Hon. Sir F. Baring* 2989.

Tidewaiters (*Customs*). See *Customs Department*, 7.

Tilley, John. (Analysis of his Evidence.)—One of the assistant secretaries in the Post Office, 3429——Entered in February 1829, before the new regulations as to superannuations, 3430, 3431——Different regulations affecting different Post Office officials in regard to deductions and superannuations, 3432-3438——Dissatisfaction in the Post Office department with regard to the partial operation of the present Act, 3439-3449——Refusal of the provincial clerks to come under the terms of the Act, 3442, 3443. 3456-3460. 3463-3467——Refusal also of some of the country postmasters to come under the Act, 3444, 3445. 3461, 3462.

Respects in which the service would be much better administered if the pensions were free, 3450-3455——Revision of Post Office salaries in 1854, and upon former occasions; the result was in favour chiefly of the lower classes, 3468-3475. 3486-3488. 3502. 3504-3510——Remarks upon the circumstance that out of 490 persons paying deductions, who have entered and left the service since 1829, only twelve have been pensioned, 3476-3485. 3492-3495.

In the three metropolitan offices there are 3,325 persons who are entitled to pensions on retirement, 3484——The clerks enter at 80 *l.* a year, and rise at the rate of 5 *l.* a year, 3487, 3488——Since 1829, the deductions have amounted to 57,295 *l.*, and the pensions to contributors to 3,739 *l.*; 3489, 3490——Those who have entered since 1829, do not seem more anxious to remain a long time in the service than those who entered under the old scale, 3496-3499——There is no difficulty in obtaining perfectly competent clerks when vacancies occur, 3500-3502.

Tontine. The present system of superannuation is a tontine, and is open to all the objections which hold against tontines, *Farr* 2221.

Transfer of Employment. One cause of the increase of pensions is the want of means to transfer experienced and civil servants from one establishment to another where they may be more required, *Sir C. E. Trevelyan* 390. 435. 476——Great importance of a satisfactory arrangement for transferring the surplus of one establishment to supply the deficiency of another, *ib.* 390, 391. 434. 469. 476.

Treasury, The:

1. *Generally as to the Power to grant Pensions, and to make Reductions from the specified Scale.*
2. *As to the Exercise of the Power.*
3. *Salaries and Staff of the Department.*

1. *Generally as to the Power to grant Pensions, and to make Reductions from the specified Scale:*

Authority of the Treasury to make deductions from salaries or to grant special allowances, *Sir C. E. Trevelyan* 50-62——Treasury Minute of June 1831; task of inquiring into claims for superannuation allowances thereby confided to two Lords of the Treasury appointed for the purpose, *ib.* 378-385——Reference to the granting of pensions by the Treasury as a very high and important function, *ib.* 378, 379. 382.

TREASURY, THE—continued.

1. *Generally as to the Power to grant Pensions, &c.*—continued.

Evidence in approval of the sixth clause of the Bill, which provides that the Treasury may grant lower or higher rates of pension than the ordinary scale, but that they must place before Parliament their reasons for doing so, *Sir C. E. Trevelyan* 598–616——Within certain limits of the superannuation, the Treasury may now deal with each case without the consent of Parliament, *ib.* 599, 600——Importance of the proposed check of Parliamentary sanction before increased pensions can be given, *ib.* 611–616.

Opportunity for favouritism under the power given to the Treasury by the sixth clause, "To grant superannuation allowances of greater or less amount than the amount fixed by the Act;" cases in illustration of the impropriety of the power to abate the pension, *Bromley* 968–995——Further objections by Mr. Bromley to the practice of the Treasury to grant pensions less in amount than the Act provides for, *App. p.* 415.

Minute of the Treasury in 1831 adverted to as showing the principles upon which the Treasury regulated the amount of superannuation, and sometimes awarded a less amount than was prescribed by the Act, *W. H. Stephenson* 1059. 1104–1106. 1127–1130——Regulation issued by the Superannuation Committee subsequently to the Act of 1834 with a view to introducing a better practice relative to reduced allowances in certain cases, *ib.* 1093–1097. 1115–1125.

Impropriety of the discretion of the Treasury to make a deduction of a fifth from the pension, *Willis* 1321–1323——Expediency, however, of the granting of retired allowances resting entirely with the Government, *ib.* 1323–1330.

Recommendation in the Treasury Minute of 10 August 1821 relative to departure from the regulated scale of pensions, *App. p.* 341.

Treasury Minute, dated 21 June 1831, with reference to the allotment of individual pensions in accordance with the merits of each case, and laying down certain regulations thereon, *App. p.* 347, 348.

2. *As to the Exercise of the Power:*

One important cause of the increase of pensions is that previously to June 1831 superannuation cases were dealt with by the Treasury as ordinary business, and were not so strictly inquired into as since that year, *Sir C. E. Trevelyan* 378–387——Inadequate attention paid to the Redundant List by the Treasury authorities, who are guided in such matters by two principles, that of service and that of patronage, *ib.* 399–408, 431, 432.

Explanation as to the meaning intended to be conveyed by witness in stating that there were two principles in concurrent progress at the Treasury, viz., patronage and service, *Sir C. E. Trevelyan* 620.

Sir C. E. Trevelyan's imputation that there were two principles in action at the Treasury, one that of service, the other that of patronage, is altogether unfounded, so far as witness is concerned, *Right hon. W. G. Hayter* 1031. 1035–1039. 1048–1052.

Explanation that in former evidence (*Q.* 402) witness made no personal allusion to the Secretary of the Treasury, but referred to the system of government generally, *Sir C. E. Trevelyan* 1168–1178.

Practice, since 1846, of considering the length of service within the class, about which there had been complaints previously, *W. H. Stephenson* 1133, 1134——Conviction that political motives have never influenced the Treasury in increasing or diminishing the retiring allowance, *ib.* 2833–2835——Impartial and considerate action of the Treasury in dealing with cases of retirement, *Right Hon. Sir G. Graham* 2965–2967.

3. *Salaries and Staff of the Department:*

Considerable reduction of salaries between 1821 and 1832, *Sir C. E. Trevelyan* 93–99——Large reduction of salaries subsequently to 1834, *ib.* 99——Advantage to the department, if there were facilities for transferring thither experienced and able clerks from other public departments, *ib.* 390——Importance of the duties devolving on the higher offices of the Treasury, &c., *ib.* 593.

Statement of the total annual salaries, compensations and superannuations, *App. p.* 359.

Return of the number of officers, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, with the causes of the several vacancies, *App. p.* 378, 379.

Digest of Return of 12 July 1833, as to the establishment of the department in 1821 and 1832, respectively; in containing sundry particulars as to reduction or increase of salary, *App. p.* 382.

See also *Appointments. Customs Department. Deductions,* 1. *Extra Clerks,* 1. 5. *Fund,* 1. *Redundant List.*

Report, 1856—*continued.*

Trevelyan, Sir Charles Edward, K.C.B. (Analysis of his Evidence.)—Has had peculiar opportunities of becoming conversant with the practice of grants of superannuations to civil servants, 1——Minutes of the Treasury in 1802, 1803 and 1807, adverted to as the first formal proceedings on the subject of superannuation; provision thereby of retiring allowances on a graduated scale to officers of the Customs, 2——Passing, in 1809, of the Act 49 Geo. 3, c. 96, laying down a scale of retired allowance to comprise officers of the Customs and Excise, *ib.*——New scale laid down in 1810 by the Act 50 Geo. 3, c. 117, which extended the system to all public civil officers, 2–4.

Appropriation by Government, subsequently to the passing of the general Act of 1810, of superannuation funds which had existed for a long time previously in the Customs and Excise, 2——The next important step was taken by the Treasury in 1821 and 1822, *ib.*——The Act of 1810 remained in force till 1822, during which period there was no system of deduction from salaries, nor any other means of creating a superannuation fund, 3, 4——Reference to a private Act in 1816 for providing a fund for widows and children of Customs officers, by means of deductions from salaries, 5–10.

Minutes of the Treasury, in August 1821 and January 1822, recommending a system of deduction, 11——Passing subsequently, in August 1822, of the Act 3 Geo. 4, c. 113; liberal scale of allowances, and modified system of deductions under this Act, 11, 12——The Act 5 Geo. 4, c. 104, was next passed in 1824; it provided that all superannuation allowances should be paid out of the Consolidated Fund, and that the amount in hand from deductions under the Act of 1822, viz., 107,800 *l.* stock, should be returned to the contributors; grounds for the latter provision, 12–22.

Allowances were paid without deductions from 1824 till 1829, when the Treasury, by a Minute dated 4th August, directed that, in the case of all persons thenceforward appointed, there should be a deduction of 2½ per cent. on salaries under 100 *l.* a year, and of 5 per cent. on all salaries above that amount; extract from this Minute read, 23. 32–38. 45, 46——Recommendations in the Report of the Select Committee, in 1828, on Public Income and Expenditure; approval therein of the principle laid down in the Treasury Minute of August 1821; 24–27——Introduction into Parliament of a Bill founded on the Report referred to; subsequent withdrawal thereof, on the objections raised by the civil servants, 28–31.

General authority and specific grounds on which the Lords of the Treasury considered themselves justified in issuing the Minute of August 1829; 39-42. 44–46. 50–66——The Minute of 1829 remained in force till the 25th July 1834, when the present Superannuation Act, 4 & 5 Will. 4, c. 24, was passed, and adopted the arrangement therein laid down, 42, 43. 64–66——Mode in which the deductions from 1829 till 1834 were invested and subsequently accounted for, 42. 47–49——Power generally of the Treasury to make deductions from salaries, or to grant special allowances, 50–62.

Higher scale of pensions laid down by the Act of 1834, as regards persons appointed previously to the Minute of 4th August 1829, than as regards persons appointed subsequently thereto, 66——Intention of the Act in stating that the deductions should be made "with a view to reduce prospectively the charges incurred in providing superannuation allowances," 66. 84–89. 113–126——Belief as to the adoption by the Act of so much of the Report of 1828 as related to persons subsequently appointed, *ib.*——Statement by Sir J. Graham, in introducing the Bill, that the contributors paying the deductions "will receive the whole amount of the benefit," 66. 114–117. 122——Difference between the Bill and the Act as regards increases of salaries of persons appointed before 1829; exemption by the Act of all such salaries from deduction, 67–73.

About two-thirds of the public civil servants, or those appointed since 1829, pay deductions, 74–76——Amount of compensation allowances, of superannuations, and of deductions in 1854; 77–82——Aggregate payment up to the end of 1852 of 39,700 *l.* to persons subject to deductions; whereas the aggregate of the deductions at the same period amounted to 621,589 *l.*; 81. 83.

Witness submits (in concurrence with the statement of Sir J. Graham) that the real meaning of the Act of 1834 was that the civil servants should provide for their own pensions out of a superannuation fund created by their own deductions, and that they should have the full benefit of such deductions, 84–89. 107–109. 111–126. 146–149——In the case of abolition of offices, Government, rather than the contributors of deductions, should pay the proper compensation, 87–92.

Considerable reduction in the salaries of civil servants between 1821 and 1831; return on the subject delivered in, 93-99. 118, 119. 175, and *App. p.* 382–404——Large reduction of Treasury salaries subsequently to 1834; 99——As regards compensations, witness considers they should be abolished altogether, 100, 101——Partial operation of the Act of 1834 for the first few years after its passing, there being scarcely any superannuations to be met out of the deductions, 102, 103——Objectionable form of account in regard to the deductions or superannuation fund, and the payments therefrom, 104–107. 120–126. 148.

Inequitable character of the arrangement under the Act of 1834 as strictly carried out, 108–126. 168 *et seq.*——There has, however, been no breach of faith in regard to the

Report, 1856—*continued.*

Trevelyan, Sir Charles Edward, K.C.B. (Analysis of his Evidence)—*continued.*

the actual deductions made, 109. 184——Constant discontent produced by the operation of the Act, 109. 111, 112——The present system should decidedly be repealed, 110 —— Understanding by the Treasury authorities that the deductions went to form a superannuation fund, 111. 113–126——Frequent applications received at the Treasury from the widows and orphans of those who paid deductions for many years, and have died in the service, 111–113.

Double advantage of the civil servants appointed before 1829 over those subsequently appointed, in having a higher scale of pensions, and in being entitled to pensions without deductions, 127–129. 151——Belief as to the correctness in the main of a calculation made by Mr. Bromley and Dr. Farr, and of a statement in a petition signed by more than 9,000 civil servants, that not more than one in ten of those paying deductions can be superannuated, 130–145 —— Grounds for the conclusion that the produce of the deductions will continue to be much more than will be sufficient to defray the pensions of the contributors, 130. 152–155. 176–179.

Data upon which the pressure upon the fund for retirement must be calculated, 130. 136–145. 155–159——Anticipated greater reluctance to retire under the reduced scale of pensions; prejudicial effect thereof, 131. 155–159——Remarks upon a Return which shows that out of 14,000 civil servants, 176 died, 276 were superannuated, and 509 resigned, 136–141——Improbability of the Act of 1834 contemplating arrangements much more disadvantageous at all points to the public servants than those laid down by the Act of 1822; 150, 151——Under the present system of pensions, salaries appear larger and pensions smaller than they really are, 160–168——Stoppage formerly from the pensions of soldiers adverted to; abolition of the practice by Mr. Fox Maule, 168, 169.

Decided objection on several grounds to stoppages from salaries for any purpose, 168–175 ——Importance of keeping the question of salary altogether distinct from that of pension, 171——Impropriety if, in 1831, salaries had been further reduced as a means of keeping up a superannuation fund; they were reduced quite low enough, 172–175——Expediency of repealing the Act of 1834, if, as stated, the deductions are unjustly large, 180–186.

Unequal (as well as unjust) operation of the Act in exempting a large class of public servants from deductions, 186, 187——Exemption of diplomatists, judges, officers of the courts of justice, &c., 186. 190——Exemption of 24,378 workmen, &c., employed in the Admiralty, Ordnance, and Post-office departments, who are moreover entitled to pensions more favourable than those granted under the superannuation scale, 186–196——The earlier steps of the scale of fortieths are more favourable than the superannuation scale, 196.

[Second Examination.]—Further evidence relative to the Customs superannuation fund at the beginning of the century; small amount granted in pensions out of it, 197 ——Small amount also of the pensions granted out of the Excise fund appropriated by Government, *ib.*

Granting of almost all pensions since the beginning of the century out of the Exchequer, without any contribution from the recipients, 197——Correct principle of superannuation laid down in the First Report of the Committee appointed in 1786 to inquire into the fees, gratuities, perquisites and emoluments received in certain public offices; recommended return to this principle, *ib.*

If the system of abatements be continued, judges and persons employed in courts of justice should be subject to it, 198–200——Special funds from which judicial establishments are frequently paid, 199, 200——The diplomatic service, though very different in its conditions from the civil service generally, should equally be subject to deductions from salaries, 201–227——More liberal arrangement of pensions for diplomatic servants (independently of deductions) than for the civil servants, 205. 218–222.

Propriety of extending the principle of abatements (if it be continued at all) to all political offices, as well as to the permanent civil service, 209. 215 *et seq.* 239–249—— Peculiar hardship, however, in subjecting political salaries to deductions, 209——Limited number of political pensions, 210–214——All the public servants should be dealt with alike; that is, if it is proper that one class should contribute towards their own pensions, all classes should contribute, 215. 223–228. 243–246——Under the present unequal system, the diplomatic and other servants are pensioned by the State, whereas the civil servants pay their own pensions, 223–227.

Impossibility of instituting a comparison between the civil service and the army as regards the propriety of subjecting the latter to deductions, 229—— How far, as regards remuneration and pensions, the navy can be considered better off than the civil service, 230–238——Unadvisability of deductions in the case of those political servants who cannot, under any circumstances, receive pensions, 239–242. 245–249——There should either be a system of universal superannuation fund or of universal free pensions granted by the State, the latter system being very much preferable, 244. 246, 247. 307.

Argument to the effect that the Treasury have acted in accordance with the intentions of the Act of 1834, (that the deductions should all be absorbed in pensions), but that a *primâ facie* case having been made out that the deductions are more than sufficient, the

Report, 1856—*continued.*

Trevelyan, Sir Charles Edward, K.C.B. (Analysis of his Evidence)—*continued.*

spirit of the Act (as well as the equity of the case) calls for a revision of the arrangement, 250, 251. 283-286. 304, 305.

Examination relative to a return before referred to (*Q.* 136), as to the relative proportion of deaths, superannuations, and retirements; fallacy of any calculation therefrom as to the working of the Superannuation Act, 252-267——Further expression of the opinion that a very large proportion of those servants appointed since 1829 do not obtain superannuation allowances, 268-271——Further grounds for the calculation that the deductions under the Act are, and will continue to be, more than sufficient to meet the charges for superannuation, 272-282. 287-304.

Further statement that the inducement to remain longer in the service without retiring is greater under the reduced scale of pensions than under the old scale, 274-282. 289——Belief that the amount of pensions of the departments paying superannuations (that is, about 500,000 *l.* a year) might under improved regulations be greatly diminished, 290, 291. 356 *et seq.*——Anticipated large increase of the fund accumulated from deductions (such fund already amounting to 700,000 *l.* or 800,000 *l.*) before the pensions arrive at their maximum, 297——Propriety of Government paying interest upon the accumulated fund, 297-304.

Inexpedient form in which the deductions are at present accounted for; misapprehension probably arising therefrom, 306-309——Argument showing that the proper remuneration of the services of the civil establishment is the salaries voted in the Parliamentary Estimates, 309 *et seq.*—— Circumstance of the Treasury in their several revisions of salaries (in which they have frequently been represented by witness) having never considered whether the parties paid deductions or not; evidence in justification of this course of proceeding, 309-316. 348-355. 470.

Practically, whether there be deductions or not, retiring allowances or pensions are found necessary, 317-325. 333-346——Reference to the Poor Law Department as one concerning which, as likely to be permanent, it must soon be decided whether the Superannuation Act is to be applied or not, 321-325. 331-333——Injustice to the class paying deductions if a full equivalent be not provided, 326-330. 347——If the pensions were equivalent to the deductions the present system would still be most inexpedient and impolitic, 329, 330——Practice adopted in granting pensions to officers connected with the Irish Poor Law Establishment whose offices were abolished, 335-346.

Explanation relative to a return which shows that the total annual salaries of the civil establishments of the United Kingdom amount to 5,539,660 *l.*, and the total annual compensations and pensions to 1,122,178 *l.*; 356-364——Enumeration of the principal causes of increase of superannuation allowances, 365 *et seq.*

All the objections which apply to the ordinary pension list apply in an aggravated degree to the pensions of the great legal and judicial establishments; evidence in illustration; 365-377——Instances of large pensions to county court judges after short services, 367. 371—377——Suggestions for improving the judicial system as regards appointments and pensions, 369, 370——Propriety of abolishing all fees in courts of justice, and placing the Suitors' Fee Fund under the Exchequer, *ib.*

The causes of the augmentation of the pension list are left entirely untouched by the system of deductions from salaries, 370——One great cause of increase is the unnecessarily high rates of pension and compensation given previously to the Act of 1834; 378——Another important cause is, that previously to June 1831 superannuation cases were dealt with at the Treasury as ordinary business, and were not so strictly inquired into as since that year, 378-387——Witness reads the Treasury Minute of June 1831; task of inquiring into claims for superannuation allowances thereby confided to two Lords of the Treasury, appointed for the purpose, 378-385.

A third cause of the extension of the pension list is the extensive reductions and consolidations of establishments after the last war, and about the time of the Reform Bill, 388——The compensations then given amounted to 200,000 *l.* or 300,000 *l.*; the savings, however, amounted to about 1,000,000 *l.*, *ib.*——Out of a total charge of 760,900 *l.* for pensions, &c., in 1853, the Customs and Inland Revenue pensions were 425,000 *l.*, and the Admiralty and Ordnance pensions 133,000 *l.*, *ib.*

The fourth cause of the increase of pensions is the absence of any effectual check upon the appointment of unqualified persons until the Order in Council in May 1855; 389——Considerable saving if qualified persons only were appointed; calculation by Mr. Anderson that there would be a saving of one-third of the present cost of salaries and of pensions, *ib.*

The next cause is the want of means to transfer experienced and civil servants from one establishment to another where they may be more required, 390. 435. 476—— Absence especially of any satisfactory arrangement for transferring the surplus of one establishment to supply the deficiency of another, 390, 391. 434. 469. 476——Questionable policy of the reduction of many offices through the facilities of placing those who are temporarily unemployed on the pension list, 390.

The

Report, 1856—*continued.*

Trevelyan, Sir Charles Edward, K.C.B. (Analysis of his Evidence)—*continued.*

The sixth cause of the extension of the pension list is the absence of any proper power for bringing into re-employment those persons who have once been placed on the Redundant List, 391 *et seq.*——Recommendation on this subject in Mr. Vernon Smith's Committee on Miscellaneous Estimates, 391. 432——There are few efficient men now on the list, most of them having grown old upon it, 391-394——The formation by the Treasury of a Redundant List has not produced the desired effect, 391 *et seq.*——Inadequate attention paid to the Redundant List by the Treasury authorities, who are guided in such matters by two principles, that of service and that of patronage, 399-408. 431, 432——Witness has constantly inspected the list, and made representations about it, 405-408.

Re-employment of Sir Alexander Spearman after he had been placed on the Redundant List, 409-414——It is difficult to mention other instances of re-employment, 409——Anxiety of Mr. Savage, who was connected with the Council Office in Ireland, to be brought from the Redundant List into re-employment; amount of his salary and of his retiring allowance, 415-417——Removal of Mr. Mulvany from the Board of Works, Ireland, to the Redundant List; explanation as to his being allowed three-fourths of his income (which was 1,000 *l.* a year) after fourteen years' service, 418-430.

Frequent refusal of applications by those on the Redundant List for re-employment, 431, 432——Transfer of persons to the Redundant List on the reduction of the Convict establishments abroad, 434——System generally of assimilation of salaries (as in the several establishments of the War Department) adverted to as one mode by which persons may be brought from the Redundant List into re-employment without inconvenience, 435-437——A central controlling power which should regulate re-appointments from the Redundant List would overcome the present difficulty on the subject, 439, 440.

Numerous civil servants placed on the Redundant List by Sir Stafford Northcote and witness, and by other Committees appointed for the revision of salaries, &c., 440, 441——Circumstance of persons being sometimes appointed to fill the places of those removed to the Redundant List; cases in point, 442-462——Case of a Consul-general, who was placed on the list when forty-three years' old, after twenty-three years' service, another having been appointed in his place, 459-461. 469.

Mode in which the system of abatements deprives the Government of freedom of action in dealing with its servants, 463-469——Tendency of the abatements to increase both the salaries and the pensions, 469——The granting the prayer of the petition of the civil servants would have the effect of increasing their incomes and their pensions, but would, taken in conjunction with other measures, be the means of producing more work for less money, 471-476——Importance of securing proper qualification on the first appointment, 476——Importance also of a system of promotion by merit, *ib.*——Propriety of fewer servants, more highly qualified, and better paid, *ib.*——Practice, till lately, to proceed on the principle of a multitude of servants without reference to their efficiency or inefficiency, *ib.*

Course adopted when a department which has not been subject to deductions is placed under the Superannuation Act, 477-484——Compulsory system of back payments in the case of such departments, 477-480——Some offices, considered to be of a temporary character, have applied to come under the Act, as it is considered to give them a permanence, 481.

[Third Examination.]—Further evidence relative to the cases of superannuated county court judges before referred to; their services previously in courts of requests, 485——Correction of former evidence relative to the retirement of Mr. Mulvany, of the Irish Board of Works; his total service was upwards of twenty-seven years, and his retired allowance was 667 *l.* a year, 486——Explanation as to the want of proper distinction between compensations and redundant allowances in the returns relative to abolished appointments, *ib.*

As regards the age of appointment of civil servants, the same might be settled by the Civil Service Commissioners in communication with the chiefs of the different departments, 487——At the age of sixty, civil servants should have it in their discretion to retire, 487. 493, 494——The age for compulsory retirement should be fixed as a rule at sixty-five, 487-489.

With respect to the special scale, the minimum age for appointment should be thirty, 487——No one should receive the benefits of the superior scale who has been appointed at later than fifty years of age, *ib.*——Expediency under certain circumstances and conditions of altering the terms on which the existing civil servants were originally appointed 488-492——Inconsistency in the scale in the Bill as regards the allowance for fifty years' service in the case of those appointed previously to 1829; 493.

Grounds for objecting to the proposed ordinary scale of superannuation allowance, commencing after ten years' service and carried on to thirty-four years' service, when 40-60ths of the amount of the salary may be granted, 494-519——Inexpediency of holding

Report, 1856—*continued.*

Tyevelyan, Sir Charles Edward, K.C.B. (Analysis of his Evidence)—*continued.*

holding out any inducement to the retirement of men when between fifty and sixty years of age, at which period their services are most valuable, 494-503—— Importance of strictly confining good service pensions to distinguished servants, 501 ——Objection to so large a reduction as two-thirds only of salary as pension on retirement, 501-503.

Return of the number of persons retired on superannuation allowances between periods of ten and thirty-four years' service inclusive, and between periods of thirty-five and forty years' service inclusive, and the amounts paid in each case for the last three years; inference therefrom as to the additional burden to the public, supposing a pension to be granted for a further period after thirty-four years' service, 503-519——Three-fourths instead of two-thirds should be the maximum scale of pension, 514.

Existence of a Treasury Minute, dated April 1851, by which it is made optional in new offices brought under the Superannuation Act to pay up arrears of deductions; probable misapprehension of new offices on this point, 520-527——Anomalous arrangement under which Admiral Beechey, of the Mercantile Marine Department, pays the superannuation tax, though he cannot possibly receive any allowance from the fund, 525-531—— Further statement as to the necessity of paying pensions on superannuation, whether there be deductions or not; illustration thereof, 532.

The extra clerks at the Treasury do not pay deductions, 533——Pension to which extra clerks of a permanent character, and appointed previously to the Act of 1822, were entitled, 533——Treasury Minute, adverted to, dated 27 January 1824, by which all extra clerks appointed subsequently to that date were excluded from pensions, 533-556. 558. 572——Origin of the Treasury Minute of 11 April 1845, for the purpose of modifying the minute of 1824, and placing those extra clerks appointed subsequently to 1822 upon the same footing as those previously appointed, 533-536. 557, 558. 575-580.

Great value of extra clerks to the service; distinct duties performed by them, 536, 537. 581-583——Double discouragement to which extra clerks are still unjustly subject in regard to deductions from their pensions; this should at once be remedied, and they should be placed on the same footing as regards superannuation as other civil servants, 538-554. 568-584——Anxiety of the extra clerks to come under the Superannuation Act, 538. 542-546——Extent to which the Treasury have in practice mitigated the severity of the rule in regard to the deductions from the pensions of the extra clerks, 552. 555. 558. 572, 573.

Further opinion as to the scale of fortieths enjoyed by labourers and others in the dockyards and Ordnance being more favourable than the ordinary superannuation scale, 559-562——Circumstances under which police magistrates pay deductions whilst county court judges are exempt, 563, 564——Grounds for exempting the judges of the criminal courts, &c., 565-567.

Explanation as to the impossibility, till the recent appointment of the Civil Service Commission, of preventing the employment and transfer to the pension list of inefficient servants, notwithstanding the special rules laid down by the Treasury Minute of 1831; 586-593——Rare instances of inefficiency being the consequence of advanced age, 590-592——The main point is to secure the highest possible qualification at first, 592, 593. 597——Importance of the duties devolving on the higher offices of the Treasury, &c., 593-596—— Efficiency, all things considered, of the civil servants of the Crown, 595-597.

Evidence in approval of the sixth clause of the Bill, which provides that the Treasury may grant lower or higher rates of pension than the ordinary scale, but that they must place before Parliament their reasons for doing so, 598-616——Within certain limits of the superannuation the Treasury may now deal with each case without the consent of Parliament, 599, 600——Practice for some years past to distinguish between the pensions of zealous servants and of merely good and faithful servants; this distinction objected to, 601. 604-612——System of record in some departments of the services whether good or bad of the officers therein; advantage of such record, 617-620.

Explanation as to the meaning intended to be conveyed by witness, in his last examination, when he said that there were two principles in concurrent progress at the Treasury, viz., patronage and service, 620.

(Fourth Examination). Explanation that in former evidence (*Q.* 402) witness made no personal allusion to the Secretary of the Treasury, but referred to the system of Government generally, 1168-1178——Experience on which witness stated that officers once placed on the Redundant List were rarely re-employed, 1168——Return delivered in, containing sundry particulars relative to officers to whom pensions have been granted on reduction or abolition of office, only two such officers being included in the last annual Redundant List presented to Parliament, 1168.

Statement showing that the so-called Redundant List presented to Parliament is very imperfect, and may be considered to be complete only as regards the home establishments

of

Report, 1856—*continued.*

Trevelyan, Sir Charles Edward, K.C.B. (Analysis of his Evidence)—*continued.*

of the Customs and Inland Revenue, 1168. 1179-1186——Particulars as to several officers of the Customs' establishments in the colonies having on reduction of office been placed after a time on the superannuation list instead of on the redundant list, 1168.

Triscott, Samuel. (Analysis of his Evidence.)—Storekeeper in the Royal William Victualling Yard at Plymouth, 2407. 2448——Has served as agent victualler at Ascension for four years, and at Bermuda for nineteen years, 2408-2411——Had a salary of 200 *l.* a year at Ascension, and of 400 *l.* a year at Bermuda up to the last year of serving there, when it was raised to 600 *l.*, 2412. 2430. 2447. 2450-2452. 2455.

Unhealthy character of the climates in which witness has served, and privations of a social kind to which he was subject adverted to as forcible reasons for entitling him to a higher rate of superannuation allowance than in the case of officers serving at home; this applies equally to all officers serving in distant countries, 2413-2427. 2441. 2446——Mode in which service abroad interferes with promotion, 2428, 2429——Inadequate salary of witness when abroad as compared with that of some officers in similar appointment at home, 2430.

Reference to a memorial signed by thirteen persons returned from foreign service praying for a consideration of their claims to a special rate of superannuation, 2431. 2436-2439. 2444, 2445——The deductions for superannuation are the same abroad as at home, 2432-2435——Difficulty in effecting life insurances except at very high premiums if on foreign service, 2440, 2441——Total services of witness adverted to, 2442, 2443. 2449-2452——Circumstances under which the present salary of witness is 600 *l.* a year, that of his predecessor having been only 400 *l.*; 2447. 2452-2462.

With reference to the pensions of paymasters or captains in the navy as compared with the retiring allowances of storekeepers, the military or naval service and the civil service are so different as not to admit of a parallel on this point, 2463-2485——Storekeeperships abroad are doubtless much sought after, but instances of captains or commanders applying for them, though in unhealthy climates, are quite exceptional cases, 2469-2480. 2484.

U.

Uniform System. All the public servants should be dealt with alike, that is, if it is proper that one class should contribute towards their own pensions, all classes should contribute, *Sir C. E. Trevelyan* 215. 223-228. 243-246——There should either be a system of universal superannuation fund or of universal free pensions granted by the State, the latter system being very much preferable, *ib.* 244. 246, 247. 307——Inconvenience in the superannuation system being limited to certain offices, *ib.* 484——Any new plan should comprise all the civil establishments not expressly provided for by other Acts of Parliament, *ib.*

V.

Valuation Office (Ireland). See *General Valuation and Survey (Ireland).*

W.

War Office. Immense reduction in the average salaries since 1815, *Bromley* 644.

Statement of the total annual salaries, compensations, and superannuations, *App. p.* 359.

Return of the number of officers, arranged in five classes, together with the numbers who have entered, left, or been promoted during the five years ending December 1853, and the causes of the several vacancies, *App. p.* 376, 377.

Digest of return of 12 July 1833, as to the establishment in 1821 and 1832, respectively; containing sundry particulars as to reduction or increase of salary, *App. p.* 392.

Weighers (Customs). See *Customs Department,* 6.

Widows and Orphans. See *Families of Deceased Officers. Insurance Fund.*

Willis, William. (Analysis of his Evidence.)—Chief clerk of the Transport Department of the Admiralty; has been in the public service since 1838; 1187-1190——Has been honorary secretary since 1846 to the committee of civil servants associated for the amendment of the superannuation system, 1191-1193.

The first objection to the superannuation deductions is, that they press with peculiar severity upon the class of servants whose incomes are small, 1194-1199——Great distress amongst the clerks, and want of an insurance fund for their families adverted to as the origin of the association represented by Mr. Bromley and witness,

Report, 1856—*continued.*

Willis, William. (Analysis of his Evidence)—*continued.*

1194, 1195——It was found impossible to raise contributions towards insurance over and above the deductions for superannuation, 1197——Proposition that the present deductions be abolished, and that there be a general system of abatement from all salaries towards insurance, 1197–1200. 1300, 1301——The abatements should, in the case of all the lower salaries, be limited to two and a half per cent., 1199, 1200——The management of the insurance fund should rest with the civil servants, 1201–1203——The contributions towards the fund should be compulsory, 1202. 1316.

Injustice in not having formed the superannuation deductions into a fund, 1204——Mode in which such fund should have been applied, 1205——In consequence of the impression that the deductions were excessive, with reference to the object in view, calculations have been made on the subject, 1206–1208——Particulars as to the data on which the calculations have been founded, 1208 *et seq.*——According to the Superannuation Returns of the last five years, superannuation has generally taken place at the age of fifty-seven years; grounds for concluding that this age is considerably below that at which retirements are for the future likely to take place, 1211–1218. 1228–1235. 1262–1281.

Conclusion that sixty-five may be taken as the average age for the retirement of the civil servants, 1211–1218. 1262–1281——The age of twenty-five is taken as the average age for entering the service, 1211——Data upon which Mr. Brown, actuary to the Guardian Life Office, calculated that the age of sixty-five would be the average age for retirement in the case of 16,000 persons in the service, 1211——Retirement, most probably, at sixty-five is further confirmed by Mr. Finlaison, in his report on the Friendly Societies, *ib.*——It is calculated that, in respect of 16,000 persons entering the service at the age of twenty-five and leaving at sixty-five, 2,815 would come on the pension list, *ib.*

Grounds for concluding that the age of twenty-five may be taken as the average at which the civil servants have entered, 1219–1222——Doubt whether, under the system lately introduced into the public service, the age for entering the civil service can be taken at less than twenty-five, 1223, 1224. 1282–1286——About fifty-one per cent. of those entering the service at twenty-five die before attaining sixty-five years of age, 1225–1227——The ultimate amount payable annually as superannuation allowances, at an average pension to each of 78 *l.* a year, would be about 200,000 *l.*, 1236. 1241. 1253——It is calculated that the ultimate charge for the pensions will not be incurred till the year 1899, or in 70 years' time from 1829; grounds for this assumption, 1236. 1246.

Propriety of assuming that the deductions are funded and accumulate interest, 1236–1239. 1253–1261——The result would be that the deductions thus funded would, in fifty years, produce interest sufficient to defray the whole charge for the pensions in perpetuity, 1236——The deductions since 1829 now amount to an aggregate sum of about 760,000 *l.*, after payment of the charge for pensions, 1240——Nearly 350,000 *l.* a year, or the difference between the present and the future superannuation list, will be gained by the future public, 1241–1253.

The deductions in future are calculated at 94,000 *l.* a year, the charge for pensions being estimated at 200,000 *l.*; surplus amount nevertheless of the deductions if funded, as they ought to be, 1242–1261——Data supplied to Mr. Brown, of the Guardian Life Office, on which he calculated that a larger average pension would be granted to a civil servant by an ordinary insurance office than is granted by Government, 1286——Estimate that forty per cent. of the civil servants are discharged or resign after a service of about four years, during which period they have contributed to the superannuation fund, 1286–1292.

So far as the grievance of the superannuation system goes, witness represents the feeling of the civil servants generally; but there is much diversity of opinion as to the proposed insurance fund, 1293–1298. 1307——Signatures of 9,000 or 10,000 civil servants to a petition, emanating from the Customs, in favour of the abolition of deductions, without reference to the formation of an insurance fund, 1296–1298——Considerable support given to the proposition for compulsory insurance, 1296–1298——Insurance offices would gladly make arrangements with the civil servants which would be advantageous to both parties, 1302.

In exceptional cases, but not on the whole, the civil servants would benefit less by insurance than by the superannuation system, 1303–1306——Expediency of a system of pensions without deductions from salaries, 1307——Sundry institutions in which insurance funds have been established with admirable effect, 1307, 1308——Belief that compulsory insurance would give general satisfaction, 1309. 1331, 1332——Reason why the orphans and widows' fund in the Customs is not satisfactory to the clerks, 1310–1312——Satisfaction to be given by a general revision of salaries, coupled with the abolition of deductions, 1313–1320.

Impropriety of the discretion of the Treasury to make a deduction of a fifth from the pension, 1321–1323——Expediency, however, of the granting of retired allowances resting entirely with the Government, 1323–1330——Objection to Government having other

Report, 1856—*continued.*

Willis, William. (Analysis of his Evidence)—*continued.*

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